"All the News That's Fit to Print."

The New York Times.

THE WEATHER
Cloudy, with occasional showers, today and Wednesday; moderate temperature; fresh southeast winds.
For full weather report see Page 15.

VOL. LXX....No. 23,061. NEW YORK, TUESDAY, MARCH 15, 1921. TWO CENTS In Greater New York | THREE CENTS Within 200 Miles | FOUR CENTS Elsewhere

FRENCH SUSPECT PLOT BY STINNES; MAY SEIZE RUHR

Belief Industrials Conspire to Cause Trouble There Held in Paris Official Circles.

SWIFT PUNISHMENT PLAN

Occupation Would Be Followed by Setting Up of a Separate Rhineland State.

COMMONS FOR COERCION

Reparations Bill Read Second Time —Premier Says Germany's Recalcitrancy Would Cost Her Dear.

By EDWIN L. JAMES.

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Special Cable to THE NEW YORK TIMES.

PARIS, March 14.—Official Paris believes that the German industrial leaders, headed by Hugo Stinnes, have concocted a plot to cause as many difficulties as possible in the economic life of Westphalia and the Rhineland in order to lay the blame on the allied occupation of Düsseldorf, Duisburg and Ruhrort and thus bring about a situation which they hope will lead to allied withdrawal. Paris contends that the threat to close down factories and cause great idleness is part of this plan.

The answer of the French Nationalists to these threats is a demand that if the Ruhr region quits work through lockouts the Allies shall occupy all the Ruhr and hold it. Thereby, they contend, the Allies can collect indemnity, as Germany cannot for long do without the products of the Ruhr mineral and industrial regions and will have to pay whatever tax is imposed on exports from that territory.

May Drive Briand to Further Action.

For the present the French Government is standing on the measures already taken toward Germany. If Germany persists in her present attitude, Premier Briand will be driven to take further action or be deposed. He does not wish to act without the other allies.

As the situation appears today, two dates stand out: first, March 20 the secondly, May 1. On March 20 the Upper Silesian plebiscite will take place. If Germany wins, the probability of her making an acceptable offer is increased. If Poland wins, the probability of an acceptable German offer is diminished. On May 1 the Reparations Commission will notify Germany of her reparations bill, and from that date, according to the French construction, the Allies have full right to take whatever measures are necessary to obtain payment.

Because of the circumstances it is very likely that another allied conference will be held about May 1.

While grateful that the recent action on the Rhine was taken by unanimous vote of the Allies, Paris does not believe the penalties imposed amount to much unless they persuade Germany to change her attitude. As a means of collection they are not strong, and maximum estimates place the receipts at not more than six or seven hundred million gold marks annually.

If Germany still refuses to pay voluntarily, it is the theme of the French Nationalists, who control Parliament, that steps must be taken to collect from her. It is now or never—that is the French way of looking at a settlement of the reparations issue.

France is whole-heartedly behind the proposal to take radical steps to wring a settlement from Germany. The average Frenchman talks about like this:

"If France lies down now and lets Germany bluff, it is certain we will never collect from Germany. Therefore, we must do something."

The argument which carries so much weight in England and America that Germany might be ruined by too strong action on the part of the Allies gets nowhere at all with your Frenchman. The thought of hurting Germany appeals to him somewhat differently than to others. He does not recoil so much before the idea that the Germans may be made to suffer.

I do not mean that French statesmen do not study the economic results of any action. I refer to what the man in the street thinks. He tells you that to ruin Germany and collect something is better than letting France be ruined by collecting nothing. When one fully appreciates this point of view one is more sympathetic with the French attitude, for one will always err in calculating French opinion if one omits sentiment.

Call Ruhr Clouds Manufactured.

Nearly every Paris newspaper carries articles today charging that many of the Ruhr industrial clouds are manufactured. The Liberté declares that the French Government will be derelict if it does nothing to halt "the plot of Stinnes." It says:

"Stinnes is trying to create a situation in the Ruhr which will oblige the Allies to send reinforcements or get out. His plan is to make the establishment of a customs line along the Rhine an excuse for closing some factories and reducing hours of work in others. Thus the Allies will have several hundred thousand irritated workers to deal with.

"Can this plan succeed? Perhaps, if we do nothing. Shall we permit several great German industries to cause disturbances in the Ruhr where all is tranquil? All depends on what we do."

The Temps says the situation is up to the Germans. They can obtain allied withdrawals or they can obtain an allied advance.

The Gaulois says that Stinnes is trying to provoke idleness in Germany in

Continued on Page Five.

HAVANA—MIAMI—PALM BEACH—Train de Luxe via shortest route. No extra fare. 8:30 P. M. daily. SEABOARD AIR LINE RAILWAY, 1184 B'way. Tel. Mad. Sq. 1373.—Advt.

Came as Ohio Troops' Mascot; Named Porto Rican Postmaster

Special to The New York Times.

WASHINGTON, March 14.—Among the nominations sent to the Senate today was that of Cornelio de Vargas for Postmaster at Guanama, Porto Rico. In this appointment Vargas realizes a long-cherished ambition.

When the Fourth Ohio Infantry was on duty in Porto Rico during the Spanish-American War he was picked up as a mascot and accompanied the regiment back to Ohio. The boy was adopted by the organization and committed to a home for sailors' and soldiers' orphans at Xenia by a special act of the Legislature in which Mr. Harding was serving as Senator.

PRESIDENT TO CALL CONGRESS APRIL 11

Majority of Leaders Favor Tariff Revision Before Taking Up Taxation.

PROPOSE ANTI-DUMPING LAW

Harding Names New York Men Assistant War Secretary and Finance Corporation Director.

Special to The New York Times.

WASHINGTON, March 14.—The special session of Congress to consider tariff and revenue matters especially, as well as international problems, will be called for April 11. This announcement was made at the White House today, following a conference between Senators Lodge, Smoot and Underwood and President Harding.

Abandonment of the tentative plan to pass an emergency tariff in the special session and an agreement that the Underwood tariff law should be amplified into some form of temporary protection by the enactment of an anti-dumping law and an American valuation of imports were decided upon today at the conference on tax and revenue matters.

This conference, attended by the Secretary of the Treasury and tax experts and the Republican members of the House Ways and Means Committee and the Senate Finance Committee, went thoroughly into the entire tax situation and the preponderant opinion favored revision of the tariff ahead of revenue revision.

Decision as to which shall take precedence, it was announced by Senator Penrose, will be left to President Harding, who will be informed tomorrow of the result of today's conference. Indications are that the tariff will be considered first, unless Mr. Harding accepts the view of the tax experts, which is that the greatest business relief would come from a prompt revision of the burdensome war revenue laws. It is the intention of the leaders, however, no matter which subject is considered first, to act upon them almost concurrently.

Representative Joseph W. Fordney, Chairman of the Ways and Means Committee, said that hearings had been concluded on the tariff and that a permanent bill could be reported to the House very soon after Congress convened. While the House is considering tariff the Senate Finance Committee intends to hold tariff and revenue hearings, so that the tariff bill can be reported to the Senate in the least possible time after the House has passed it.

To Act on Soldiers' Bonus.

In today's conference the definite opinion was expressed that a soldiers' bonus must form part of the legislative program. Senator Penrose said that in considering the revenue for next year a soldiers' bonus which would require the expenditure of about $2,000,000,000 in a period of twenty years had been taken into consideration, with the intention of passing such a law early in the special session. Figures presented by the Secretary of the Treasury, while not definite, indicated that the expenditures of the Government could not be reduced greatly, if at all, in the present year.

"It is the purpose of the Ways and Means Committee to send to the Senate immediately after the session opens an anti-dumping measure and an American valuation of imports, as an amendment to the present tariff," said Mr. Penrose, who was authorized to explain the action of the conference.

"The purpose of this is to give notice to the country that something is being done in a legislative way which will be quite effective in giving temporary relief. The conference was unanimous on these two propositions and it is thought that these proposed laws will pass the House and the Senate without much discussion and in the least possible time.

"Those present discussed at considerable length the subjects of a legislative program. Many views were expressed as to the relative importance of getting tariff laws or the war revenue laws amended first. The preponderance of opinion seemed to trend toward taking up tariff legislation first, but with the suggestion that as nearly concurrently as possible action should be proceeded with in connection with revenue legislation so as to assure the taxpayers of relief. In other words, an effort will be made to pass both measures as early as possible.

"I do not doubt, if the House should proceed to take up tariff legislation and hold any additional hearings that may be required, the Finance Committee would proceed to hold hearings on revenue matters and take up the Tariff bill as soon as the House has disposed of it.

"These are all details, in my opinion, and are not of great importance, because the whole situation will be worked out harmoniously. Both committees are fully alive to the need of the agricultural interests especially. It is not possible to give details, because the conference au-

Continued on Page Two.

PALL MALL Rounds the cigarette with a free and easy draught.—Advt.

SIX IRISHMEN DIE ON DUBLIN GALLOWS AS CROWDS PRAY

Relatives of the Condemned Men in the Throng Gathered Outside Mountjoy Prison.

ALL CITY WORK SUSPENDED

Guards Treat Mourners With Consideration and a Clash Is Averted.

FEAR NOW OF REPRISALS

Troops Fired On in Dublin Street at Night Return Shots and Kill Three.

Copyright, 1921, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

DUBLIN, March 14.—Forty thousand persons gathered around Mountjoy Prison this morning to await the execution of the six young men condemned by a court-martial to be hanged. The last message from the condemned cells, written by Thomas Whelan, the original of which I have seen, ran:

"Give the boys my love. Tell them to follow on and never surrender. Tell them I am proud to die for Ireland."

Relatives of the men were the calmest and least emotional of the huge throng there. On the dramatic moment when the formal notice that the executions had been carried out was wafered to the gate Mrs. Whelan, seated on a chair with a Connemara shawl covering her head, begged that the notice might be taken down so that she could kiss her son's name. This was done, and the document was afterward retained as a memento.

The first two of the executions took place at 6 o'clock and at that early hour the precincts of the jail were filled with people who had begun to leave their homes immediately the curfew ended, the hour before. At 7 o'clock the second two were hanged, and at 8 o'clock the last two suffered the same fate.

I am informed that the lad O'Sullivan, who was reprieved on account of his youth, pleaded to be allowed to share the fate of his comrades.

The call by the Irish Labor Party for a cessation of work was obeyed by all sections of the community, and all business was suspended until three hours later. Of the thousands who went to attend the last rites of these men, many bore lighted candles, and here and there groups knelt at prayer and recited the rosary.

Small pickets of soldiers and armored cars moved through the reverent masses, and every one subscribes to the opinion that the military demeanor was respectful and solemn toward the demonstration of national feeling. After it was presumed the last executions had taken place, the crowd quietly dispersed.

Wife Collapses; Child Dead.

There was a painful scene outside the prison when Mrs. Doyle, wife of one of the condemned men, collapsed and had to be taken away to a hospital. The pathetic circumstance was that one of her twins, born only a fortnight ago, died and was to be buried today. The surviving child she carried in her arms.

Doyle's mother, who was also present, said: "I am proud to have reared so good a boy and prouder still I reared him to die for Ireland."

Francis Flood, one of the executed men, was the son of an ex-Government official and was 19 last June. He attended the Christian Brothers Schools in North Richmond Street and was a prize winner in the senior grade. He obtained a scholarship in the University College and had passed with distinction both his first and second examinations in engineering.

In an interview with his mother on Saturday young Whelan said: "Mother, if you were as happy as I am you would not worry very much. It is well known that I am innocent and had no knowledge, hand, act or part in the tragedies (shootings of officers in Dublin). I am reconciled to my fate and am prepared to meet my God."

At a meeting of the Dublin Corporation today the Lord Mayor of Dublin said it was as well that those who were attempting to rule Ireland with the sword should understand that until the Irish race was exterminated the soul of Ireland would remain true to the traditions of the past until the Irish people were given the power to work out their own destinies in their own way. It was his opinion and the general opinion that on the evidence produced two of the men were innocent. Of the four others the most prejudiced must admit that their offense did not merit the penalty they suffered. The corporation passed in silence a resolution of sympathy with the relatives and expressed admiration of the heroic fortitude with which the six men met their deaths for Ireland.

The unarmed troops in the garrison here will be confined to barrack for the present.

Clash in Street at Night.

The following official statement was issued from Military Headquarters tonight:

"At 8:15 this evening two tenders containing Auxiliary R. I. C., accompanied by an armed car, slowed up in Great Brunswick Street in order to raid No. 144. As they did so they were fired at from the doorway of 145, from the windows of No. 144 and from the roof of the house opposite. The fire was returned, resulting in the death of three civilians, two of whom were armed, and the wounding of three others, two of whom were also armed. One armed and unwounded civilian was captured. A search of the house revealed further three revolvers, a bomb and a quantity

Continued on Page Three.

Greenbrier, White Sulphur Springs. Thru compartment sleepers each way. Golf, tennis, riding, swimming. America's best baths.—Advt.

Kerr, Lloyd George's Private Secretary, Quits; Report That He Opposes Chief's Irish Policy

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Special Cable to THE NEW YORK TIMES.

LONDON, March 14.—A writer of gossipy paragraphs in a London evening paper some time ago announced that Philip Kerr was leaving Premier Lloyd George and 10 Downing Street.

It is quite true that Mr. Kerr, who is heir-presumptive of the Marquis of Lothian and who was once editor of a publication known as The Round Table and later became a sort of confidential secretary, or Fidus Achates, to the Prime Minister, has really resigned his post.

It is not yet definitely known why Mr. Kerr is severing his connection with Mr. Lloyd George. Some people say it is because he does not agree with the Prime Minister's Irish policy—which means, if not Sir Hamar Greenwood's, at least Sir Edward Carson's policy. Others suggest that the rift in the lute has come about over the question of Thrace, or maybe of Smyrna. In any case Mr. Kerr is said to be leaving Mr. Lloyd George in the lurch.

In the House of Commons the other day a member suggested that the Prime Minister do away with the special staff which he had gathered round him and which he had housed in the back garden of 10 Downing Street in hutments which came to be known by the double nickname of the Downing Street kindergarten and the Downing Street garden suburb.

Philip Kerr and Lord Astor were the bright lights of the Kindergarten at its foundation. Mr. Kerr survived Lord Astor, but even his star paled when Sir Philip Sassoon, the millionaire member of Parliament for Hythe, became attached to the Prime Minister as an unpaid Secretary.

Private secretaries come and go; as even Prime Ministers may do occasionally, but the departure of Mr. Kerr is generally taken to mean that the regular departments of the Foreign and other offices of the British Government, which have permanent staffs steeped in traditions and the lore of British diplomacy, with better information than single individuals, however brilliant, can possibly obtain, regaining their old power and prestige.

Mr. Kerr, it is suggested, may go lecturing in the United States when he has finally cut his painter with Downing Street, and it is also suggested that Mr. Lloyd George might follow suit in case of a reverse in his political fortunes. But so long as he remains Prime Minister of Great Britain the chances of his taking a holiday in America are very slight.

REPORT STILLMANS MAY DROP DIVORCE

Attorneys, However, Are Said to Be Ready to Proceed With Alimony Argument Today.

BOY PROVES A PROBLEM

Question of His Paternity May Stand in Way of Settlement of Case Out of Court.

Although attorneys for Mrs. Anna Urquhart Stillman were reported last night to be ready to proceed today with the argument on their motion for the determination of the amount of alimony to be allowed her pending final determination of the action for absolute divorce sought by her husband, James A. Stillman, President of the National City Bank, there were persistent reports yesterday that both Mr. Stillman's action and the counter-charges believed to have been made by Mrs. Stillman in her amended answer might be dropped.

Substantial evidence, "amounting to conclusiveness," to use the phrase of a person well informed about the case, a reported disinclination on the part of both the principals to air their grievances in open court, and, above all, the strong light of publicity already thrown upon the marital unhappiness of the Stillmans, were said to be the factors upon which the opinion of the possibility of the abandonment of the suit was based.

Although there were admitted to be reasons for believing that Mr. Stillman's action might be dropped and that this would automatically end the counter-charges of his wife, there was no tangible indication that a settlement was in prospect. The great point of difficulty in any attempt at an adjustment was said to be the question of the paternity of Guy Stillman, youngest son of the Stillmans.

Delicate Question Involved.

John E. Mack of Poughkeepsie, guardian of the infant, with the sanction of the court, whose officer he is, can compel, it was said, those who launched the suit to clear the name of Guy Stillman or sustain their claim of illegitimacy. This question was said to be an exceedingly difficult and delicate one legally, with the burden of proof resting upon the plaintiff, Mr. Stillman. Mr. Mack declined to be quoted as to what his attitude would be if such a situation should arise.

John F. Brennan of Yonkers, of counsel for Mrs. Stillman, returned to Yonkers from Atlantic City and said last night that he had heard of no movement to postpone or adjourn the proceedings scheduled before Justice Joseph Morschauser of the Supreme Court of White Plains today. This proceeding will be on a motion by Mrs. Stillman's attorneys requiring Mr. Stillman to show cause why he should not pay Mrs. Stillman alimony pending final judicial determination of his divorce action.

Mr. Brennan said he was ready to appear before Justice Morschauser and ask for the examination of Mr. Stillman or his bookkeeper, or both, to determine the exact amount of Mr. Stillman's gross and net incomes, for the guidance of the Court in fixing the alimony. It has been stated that Mr. Stillman's former income of $800,000 a year has dwindled to about $220,000 yearly through the payment of income and other taxes, and his attorneys are expected to put this forward in an attempt to have alimony fixed in a smaller amount than the defendant has requested.

Declines to Discuss Charges.

Mr. Brennan said that from the information at their disposal Mrs. Stillman's attorneys believed Mr. Stillman should pay her alimony of between $5,000 and $10,000 a month. He said the report that she would ask for $25,000 for counsel fees was incorrect. No specific amount would be asked for, he said, but this matter would be left entirely to the discretion of the Court.

Mr. Brennan declined to discuss the divorce case, but was willing to talk freely about the procedure to be taken today. He was asked by a NEW YORK TIMES reporter if he and the other attorneys for Mrs. Stillman did not believe it was time that her side of the case was presented to the public, in view of the fact that the charges made by Mr. Stillman have received such wide publicity.

"That is a very good suggestion," Mr. Brennan replied, "but, of course, that could only be done after a conference of counsel. I am merely of counsel in this case. Mrs. Stillman's attorneys of record are Cadwalader, Wickersham & Taft. John B. Stanch-

Continued on Page Four.

When you think of writing think of WHITING.—Advt.

RIPPER CONFESSES; GUARDED FROM MOB

Negro Who Killed Perth Amboy Organist Is Rushed to New Brunswick Jail for Safety.

TO BE TRIED NEXT MONDAY

Conviction and Death Sentence Expected in an Hour—Bar That Sold Him Gin Raided.

Special to The New York Times.

PERTH AMBOY, N. J., March 14.—Mrs. Edith Wilson, the girl organist found dead here late Saturday night, died of shock when a drunken negro assaulted her.

The negro, George Washington Knight, 22 years old, confessed after he was seized at his home in Cliffwood this afternoon. Feeling against Knight was so bitter, after news of his capture and confession spread through the town, that he was taken to the county jail in New Brunswick. The streets teemed with open talk of lynching, and there are many here tonight who insist the case would have been taken out of the hands of the authorities had a leader arisen while Knight still was here.

Reports he received from Perth Amboy late tonight led Sheriff Wyckoff, in New Brunswick, to mobilize seven Deputies and place them on guard under his personal command in the County Jail. He armed them heavily and put two pistols into his own pockets. As a further precaution the heavy outside door of the jail was locked for the first time in many years. The Sheriff declared he believed the force adequate to repel any attempt at invasion. He lives over the jail, but tonight did not retire, remaining on the alert until a late hour.

The County Jail is of the most modern construction and is ideally built for defense, so that a small force could withstand an attacking mob indefinitely. Four or five negroes are confined there for various offenses, and general uneasiness was noticed among them tonight until the Warden had assured them they were in no danger. Police headquarters is just across the street from the jail and a relief party could be sent to the aid of the inside defenders, in case of need, in a few minutes.

Prosecutor Joseph Strickler took special measures to assure the public Knight would get justice without undue delay. The negro was held without bail by Acting Recorder Stephen F. Somoeyi, who, like the police, attested his confession.

Grand Jury Called for Friday.

Mr. Strickler immediately called a special session of the Grand Jury for next Friday. He said Knight would be indicted then for first degree murder and would be put on trial on Monday. The trial should not take more than an hour and the negro, it was said, should be on his way to the death chair by noon of that day.

The local police tonight raided the saloon kept by Mrs. Mary Sturm at Thomas and State Streets, where Knight said he bought the gin which inflamed his brutal imagination. A quantity of liquor was seized, it was said, and Isador Klotz, brother of the proprietor, and William Vroncka, the bartender, were arrested on charges of selling liquor in violation of the State law. They were held in $500 bail each. Mrs. Sturm has not been arrested.

Knight was found by detectives, who followed a broad trail opened up by Charles Hauser, a trolley car motorman. When Hauser read of the killing he told the police a young negro whom he knew to be a resident of Cliffwood had boarded his car early Sunday in Perth Amboy. His clothing was streaked with mud and blood and he was restless and excited. He tipped the motorman 25 cents to speed up his car and alighted hurriedly when the vehicle reached Cliffwood.

Stolen Jewelry Recovered.

In the home of Mrs. Joe Harris, a negress with whom he boarded, Knight was found. He confessed at once and freely. Mrs. Harris was wearing the dead woman's diamond engagement ring and gold wedding ring, which Knight had presented to her. A wrist watch that Knight had stolen from his victim was recovered from Benjamin Crenshaw, a negro, to whom Knight sold it for $2.50 on Sunday after Knight lost all his own money in a craps game.

Knight, Crenshaw, Joe Harris, Robert Bates and Roher Faulkes, all negroes,

Continued on Page Four.

SIX (6) BELL-ANS in a Little HOT Water for INDIGESTION. Quick Relief.—Advt.

LEGISLATURE CUTS $3,000,000 IN JOBS FROM 1921 BUDGET

Patronage of Every Republican Boss in State Suffers in Appropriation Bill.

DECREASE IS $11,738,295.68

Estimated Total for 1921 Is $133,481,610 Against $145,219,906 Allowed in 1920.

TREASURY RAIDS DOOMED

Assembly Sets April 15 for Date of Final Adjournment in Concurrent Resolution.

Special to The New York Times.

ALBANY, March 14.—Nearly $3,000,000 worth of "pap" which in past years has gone for the maintenance of useless office holders in soft berths has been cut out in making up the State budget for the fiscal year which will begin on July 1. Approximately 2,000 positions have been abolished. The cuts affect almost every one of the administrative departments. Every Republican "boss" in the State has suffered.

The budget makers have more than made good Governor Miller's pledge that the appropriations for the next fiscal year would be kept within the total of the current year. They have actually provided for a decrease of $11,738,295 from last year's figure.

The 1920 appropriation was $145,219,906. The estimated 1921 appropriation is $133,481,610.

There have been net decreases under all the main headings of the appropriation bill as follows:

Personal service	$2,806,590.30
Maintenance and operation	2,471,854.92
Construction	3,893,334.50
Unclassified	635,885.34
Highways	622,384.00
Debt service	4,106,299.92
Total	$14,628,749.07
Deficiency increase due to unusual items	2,890,053.39
Net decrease from 1920	$11,738,295.68

Pork Bar'l Bills Doomed.

To add to the woe of the bread-and-butter politicians, it was authoritatively stated tonight that measures involving raids on the State Treasury for the aid of localities, a recurrent feature of every year's legislation, will be vetoed by Governor Miller without exception. This will hit hard the sort of legislator who depends for popularity with his constituents on "bringing home the bacon" in the form of State grants for improvements, the cost of which should be defrayed out of local treasuries.

To taxpayers in New York City this will be a boon, for they provide approximately 70 per cent. of the money needed to fill the legislative "pork barrel."

The total of the annual Appropriation bill introduced in both houses tonight is $98,408,115. This amount is for the maintenance of the various administrative departments, the cost of the legislative session and the Judiciary Department. There will be other appropriations for specific purposes in other bills.

A material aid in the reduction has been the constitutional amendment ratified at the polls last November, which has made a readjustment of the various sinking funds possible. As a result, nearly $2,000,000 has been saved on debt service. Included in the Appropriation bill is an amount necessary to meet the soldiers' bonus serial bonds and interest.

There has already been passed and signed by the Governor the Emergency Deficiency bill, which totals $7,225,830.34. Besides the Appropriation bill, there is still to be passed highway bills totaling $17,099,616 and other measures carrying a total of $4,868,649.

Whole Departments Abolished.

In a joint statement issued tonight, Senator Hewitt, Chairman of the Finance Committee of the Senate, and Assemblyman McGinnies, Chairman of the Ways and Means Committee of the Assembly, said:

"Of course, this result could have been accomplished only by the most drastic action, but by taking it we do not believe there has been any impairment of the State's service. In fact, we believe time will show that it has been vastly improved. One of the first things we did was to inform every department head that we proposed absolutely to ignore their requests where these requests called for increases over last year's appropriations. We have abolished whole departments, the aggregate of the appropriations for which in 1920 were $901,532. By consolidation in other departments and by weeding out employes in others and reducing the operating expenses we cut out $4,400,000."

Immediately on the introduction of the Budget bill in the Assembly tonight that body adopted a concurrent resolution providing for final adjournment of the legislative session on April 15. The resolution was immediately transmitted to the Senate, where it was referred to the Finance Committee, to be held until the work of session has progressed sufficiently to enable the leaders to determine on the date of final adjournment, which in all probability will not be more than a week later than the date set in the Assembly resolution.

France Begins Daylight Saving.

PARIS, March 14.—France will enter upon Summer time at midnight tonight, when the clocks will be advanced one hour. The Summer time will end on Oct. 15.

Cardinal Gibbons Urges All Catholics to use the MANUAL OF PRAYERS.—Advt.

Blames McAdoo Wage Award For Canadian Railway Ills

OTTAWA, Ontario, March 14.—F. B. Carvell, Chairman of the Canadian Board of Railway Commissioners, in an address here today characterized the McAdoo award to railway men as "one of the most iniquitous pieces of legislation ever foisted on the United States."

Chairman Carvell declared the award was based neither upon business nor sound economics but upon the hope of votes. He attributed the ills of the Canadian railways to the effect of the award.

WHAT TO DO WITH STATE INCOME TAX

Official Ruling as to When It May Be Deducted in Federal Returns.

DEPENDS ON ACCOUNTS

Some Who Didn't Deduct Last Year May Claim Credit on First Payment This Year.

Special to The New York Times.

WASHINGTON, March 14.—William M. Williams, United States Commissioner of Internal Revenue, today made a special ruling, at the request of the Washington Bureau of THE NEW YORK TIMES, on the question that has arisen in New York City and puzzled many persons in preparing their Federal returns, in relation to the deduction of the amount paid as New York State income taxes from the income to be reported in Federal income tax returns.

The first point of doubt has been whether the New York State tax, which was first levied for the year 1919 and was payable March 15, 1920, should be regarded as deductible from the income entered in the Federal return for 1919 or whether it was the expectation of the Federal authorities that the New York State tax, not having been actually paid until 1920 would not be deducted until the Federal return for 1920, due tomorrow, was made.

Ruling Based on Bookkeeping.

Another puzzling point has been whether those who did not make the deduction in 1919 have now the privilege of making a claim for overpayment to the Federal Government and recovering the overpayment. Still another question has been whether a taxpayer could deduct the refund thought to be due on the overpayment from the amount due tomorrow.

It is not the practice of the Internal Revenue Bureau to make rulings on hypothetical cases. But in view of the fact that the points involved are important to a number of New York payers of the Federal income tax who also pay State income tax and because an urgent attempt was made by the Washington Bureau of THE TIMES to ascertain the facts as to the Bureau's probable attitude on the subject, Commissioner Williams agreed to give a formal ruling on the basis of submitted questions. These were laid before the Commissioner in writing when his office opened this morning. The subject was handled by the experts of the Bureau, through the regular channels, but the ruling was expedited so that a definite reply might be made available for use by taxpayers who have not filed their returns.

The ruling first points out that the New York Personal Income Tax law, passed May 14, 1919, contains the statement that the New York State tax shall "first be levied, collected and paid in the year 1920, upon and with respect to the taxable income for the calendar year 1919, or for any taxable year ending during the year 1919."

Then it indicates that the taxpayer may keep his books on either a cash basis or an accrual basis. If the accounts are kept on an accrual basis, that is on the basis of income accrued within the year for which the return is made, and on the basis of expenditures accrued during such year, then the New York taxpayer in rendering his Federal income tax return for 1919 may deduct the accrued New York State income tax for his fiscal year ended in 1919, provided his fiscal year ended after May 14, 1919, the date of the passage of the State Income Tax law.

But if the taxpayer kept his books for the taxable year 1919 on a cash basis the Commissioner holds he may not deduct the New York State income tax paid by him in 1920 in computing his return for 1919 for Federal income tax purposes, regardless of the date of the ending of the taxable year 1919. The same would be true of a man keeping no books at all.

Text of the Ruling.

Here is the text of the ruling of the Internal Revenue Commissioner:

Washington, March 14, 1921.
New York Times Bureau,
Washington, D. C.:

Receipt is acknowledged of your letter of March 13, 1921, in which you state that some question has arisen in relation to the deduction of the amount paid as New York personal income tax from the income under the Federal returns. You point out that the New York State tax was first levied for the year 1919, payable March 15, 1920. You accordingly desire a ruling on the following questions:

1. Is the New York State personal income tax deductible in computing the net income reported in the Federal return for 1919, or is the State income tax, because of its not having been actually paid until 1920, not deductible except in the Federal return for 1920?

2. If, under certain circumstances, the 1919 New York State personal income tax is deductible in the Federal return of the same taxpayer for 1919, has such taxpayer, who neglected to make the deduction in his Federal return, the privilege of filing a claim for refund the overpayment on his 1919 return to the Federal Government?

3. Can a taxpayer who has a proper basis for refund for overpayment of

Continued on Page Two.

RAIL EXECUTIVES HOLD CONFERENCE WITH UNION CHIEFS

Meeting in Philadelphia Said to Be Trying to Settle Whole Wage Controversy.

NATIONAL ISSUES TAKEN UP

"Satisfactory Progress" Made, Says Cuyler, and There Are Rumors of an Agreement.

NEW MOVE AT CHICAGO

Union Leaders Demand Executives Be Called, and Labor Board Summons Four.

PHILADELPHIA, March 14.—Officials of the four big railroad brotherhoods and members of the Executive Committee of the Association of Railway Executives, met here today in the office of Thomas De Witt Cuyler, Chairman of the association, and it was said that the entire wage controversy, the outcome of which will affect every traveler and railroad employe in the country, was under discussion with a view to reaching a compromise.

At the close of the day's conference it was announced that progress had been made "in the discussion of matters of common interest." Further than this neither the railroad executives nor the brotherhoods' representatives would discuss the meeting.

The labor organizations were represented by Warren S. Stone, Grand Chief of the Brotherhood of Locomotive Engineers; L. F. Sheppard, President of the Brotherhood of Railway Conductors, and W. S. Carter, President of the Brotherhood of Locomotive Firemen and Enginemen. W. G. Lee, head of the Brotherhood of Railway Trainmen, who was to have attended, was ill in Cleveland, and was represented by J. E. Doak.

In addition to Mr. Cuyler, the members of the Railway Executives' Organization present were W. W. Atterbury, for the Pennsylvania Railroad; A. H. Smith of the New York Central, C. H. Markham of the Illinois Central, E. V. Loomis of the Lehigh, W. J. Harrahan of the Chesapeake & Ohio and Hale Holden of the Chicago, Burlington & Quincy.

Mr. Cuyler, it was said, was acting in his capacity as Chairman of the association, and not as a Director of the Pennsylvania Railroad, in attending the session.

There were also present several operating and financial officials of the railroads, whose names were not given out. Great masses of data were brought in by clerks to aid in the deliberations of the conferees.

It was impossible to get an estimate of how long the conference was likely to last. Reports that an agreement was reached were current, but could not be confirmed.

It was stated, however, that the conference concerned railroads and their employes throughout the United States and had no direct bearing on the wage conference to be held here within the next few days, probably Wednesday, between officials of the Pennsylvania Railroad and employes' representatives. It was regarded, therefore, as one of the most important moves in the railroad controversy.

Mr. Stone indicated as he went into the conference that the Pennsylvania's wage reduction was not to be discussed, but matters of national importance instead. He refused to say what these were. As to the possibility of a strike of railroad workers, Mr. Stone declared that he did not know what might grow out of the present situation.

Pennsylvania Railroad officials refused to discuss the conference, but admitted the stage was probably being set for concerted action by the railroads and their employes to bring the wage question to a final showdown before the Railroad Labor Board as soon as possible.

As the labor leaders left the conference, Mr. Stone said to the newspaper men:

"I can't say a thing. If there is anything to say you'll have to see Mr. Cuyler. We've just been having a conference."

A few minutes later Mr. Cuyler issued the following statement:

"All there is to say is that a committee of the railway executives met with brotherhood chiefs to discuss various matters of common intefest which came before the committee, and that satisfactory progress was made."

All of the railroad officials refused to say whether the proposed wage reductions were the only question under discussion, or whether the executives discussed economy from any other point of view with the brotherhood men.

According to one view of the meeting, the position of the brotherhood chiefs in regard to wage cuts has not been made clear. The majority of the roads have disregarded these officials and it was said that the conference here was to clarify the situation by Mr. Cuyler's placing the financial conditions of the roads before the union leaders and endeavoring to work out a compromise.

CALL RAILROAD HEADS AT WORKERS' DEMAND

T. De Witt Cuyler and Assistant, Carl Gray and W. W. Atterbury Summoned by Labor Board.

Special to The New York Times.

CHICAGO, March 14.—Following an uncompromising refusal of Frank P. Walsh, as attorney for the Railroad

Brotherhoods, to go on with their case in the hearing on rules, the Railway Labor Board today summoned four railroad heads, P. De Witt Cuyler, Chairman of the Association of Railway Executives, and his assistant, Robert S. Binkerd, with book and records; W. W. Atterbury, Vice President of the Pennsylvania, and Carl R. Gray, President of the Union Pacific, to appear Friday and give evidence.

The board also decided that it would summon thirteen others if it was deemed necessary later. This list includes Hale Holden of the Burlington, C. H. Markham of the Illinois Central, H. E. Byram of the St. Paul, W. G. Besler of the Central of New Jersey, E. E. Loomis of the Lehigh Valley, J. B. Young of the Norfolk & Southern, J. H. Hustis of the Boston & Maine, N. D. Maher of the Norfolk & Western and W. R. Scott of the Southern Pacific. These men, with Atterbury and Gray, constitute the Labor Committee of the Association of Railroad Executives.

In making known before the Board the refusal of the brotherhoods to proceed unless the executives were called to give evidence and be cross-examined, Mr. Walsh said:

"I shall not state at this time our reasons for calling these witnesses. It suffices to say that their testimony is essential to our case.

"I feel it incumbent upon me to say that my clients are in no sense responsible for the delays in these proceedings. We have been ready from the outset to go forward in an orderly way to a speedy determination of the issues involved in this controversy and we submit that the whole matter could have been disposed of weeks, if not months ago, if we had been granted the conference which we asked of the railroad executives, or if this Board had taken steps to bring about such a conference."

Mr. Walsh reiterated the charge of labor leaders that there was a movement afoot to crush unionism. He said:

"The packers are now backing up the railroad owners and the Morgans and Garys of the steel industry in a concerted move to break down all labor organizations."

Officials of the unions declared tonight that when the executives took the stand before the Railway Labor Board Friday the workers would be able to show the public that they have "sought in vain conferences with the carriers to wipe out unreasonable rules in the national working agreements."

B. M. Jewell said in this connection:

"The public will now have an opportunity to learn that the railroad workers have not opposed any and all changes in the rules and national agreements, but have insisted merely that changes be made in accordance with the orderly processes of the law.

"The public may learn, too, that the national adjustment boards for which we have asked were originally advocated by a majority of the Labor Committee of the railroad executives for the identical reasons for which we have advocated them."

ERIE LAYS OFF MANY MEN.

About 800 in Hornell Region Affected by Order.

HORNELL, N. Y., March 14.—A reduction of about 20 per cent. in all working forces except train and engine crews was ordered by the Erie Railroad today. Officials said the cut was made to balance payrolls to offset the higher wages restored to unskilled laborers. About 800 employes in the Hornell region were suspended.

The company also announced its intention to cut wages on April 10 to the figure prevailing before the Federal Labor Board awarded an increase in July. This will mean a cut of about 20 per cent. in the wages of all employes except the train and engine crews, who are exempt. It is said that the wage scales of these employes, who are members of the Big Four brotherhoods, will be taken up later.

LEE DECLARES ROADS SEEK TO VIOLATE LAW

Trainmen's Chief Appeals Against 'Jug-Handled Application' as Penalizing the Men.

CLEVELAND, March 14.—Charges of wage reductions by railroads without conforming to the provisions of the Cummins-Esch law were made by W. G. Lee, President of the Brotherhood of Railroad Trainmen, in a statement issued today. He declared that such reductions show the insincerity of the roads "in their professions of respect for and obedience to the law." In part his statement says:

"The announcement by the railways of ordered and proposed wage reductions without conforming to the provisions of the Cummins-Esch law should convince the American public of the insincerity of the railroads in their professions of respect for and obedience to the law. They assume the same outlaw position that was denounced as illegal by every authority in the United States, including the Federal Labor Board, when the switchmen's strike of last year occurred.

"The American public should understand the railroad situation thoroughly. It directly affects every inhabitant of this country. It is an unwarranted proposition to tear down and destroy American standards of work, wages and living for the benefit of the railroads without regard to the welfare of the nation and 2,000,000 employes who ask only for an equal enforcement of the law. It is a corporation attack against organized labor that has obeyed the law,

dealing from their employers and a fifty-fifty enforcement of the Cummins-Esch law. They will not agree to any such jug-handled application of the law as certain of the railways have announced they intend to place upon it. If the railway companies insist upon their violation of law, railway employes will be fully justified in using every resource at their command to combat the proposals of the railroads.

"Is this law, that was so much insisted upon when railway employes were on strike, intended only for the regulation of employes? Where now are its advocates that demanded injunctions, awards for damages, attachment of organization funds and imprisonment for officers and members of offending labor organizations? Is it the purpose of our people to confirm the railway interpretation of law, which is, that all its benefits are for the railways and all of its penalties for the employes?"

PUZZLED OVER SHIP BOARD.

Opposing Interests Make It Hard for President to Select Members.

Special to The New York Times.

WASHINGTON, March 14.—In his selection of members of the United States Shipping Board, President Harding is encountering difficulties similar to those arising in the choice of his Cabinet. Political and geographical influences are complicating the matter, while, in addition, the President is the centre of opposite pressure exerted on one hand by those who urge private operation of Government-built ships and on the other by advocates of Government operation under a Federal department.

It is understood that Mr. Harding's first thought is for the selection of a chairman of the board around whom he can group the other six members. According to Frank C. Munson, head of the Munson Line of New York, who saw the President today, those in shipping circles regard J. A. Farrell, President of the United States Steel Corporation, and R. A. C. Smith, former Dock Commissioner of New York City, as the leading persons under consideration for Chairman of the Shipping Board.

Mr. Smith, on his departure from New York Saturday for Panama, with E. H. Gary, Chairman of the Board of the United States Steel Corporation, declined to discuss the Shipping Board and said that mention of his name as chairman was embarrassing to himself as well as others.

Soon after Mr. Munson left the White House, Mr. Farrell arrived at the executive office in response to an invitation from the President, but professed ignorance as to the nature of the approaching conference. He was with President Harding for an hour, discussing not only Shipping Board affairs, but industrial problems.

After his conference Mr. Farrell said that the President had made him no offer of the chairmanship of the Shipping Board and that he had not been offered, nor was he considering, any Government appointment.

To Cut Marine Workers Here.

General Managers of the railroads framed yesterday a new scale for the 3,000 men working on railroad floating equipment in New York Harbor. This scale embodies reductions of about 22½ per cent., to go into effect on April 20. In announcing the reductions, the railroads assured the marine workers that the eight-hour day would be maintained on the floating equipment.

The managers have asked the union representatives to set dates for conferences. If there is objection by the unions, the new scales will be carried to the Railroad Labor Board for adjustment, but it is believed that the case will not go that far.

PACKERS PROPOSE PLANT DEMOCRACY

Armour, Then Swift, Offers Plan to Have Workers Join Officials to Control Conditions.

MADE AS WAGE CUT STARTS

"Bunk," Cries Union Leader, and Strike Voting Goes On—Meeting at Washington Monday.

Special to The New York Times.

CHICAGO, March 14.—While Samuel Gompers, President of the American Federation of Labor, was hastening toward Chicago to discuss with the officials of nine trades, employed in the stock yards and packing houses, the possibility of a strike, two of the "Big Five" packers made a move toward peace in the shape of announcing plans for an "industrial democracy" in their plants. All this was on the day when the wage cut and revision of hours went into effect in the packing houses.

The announcement of Armour & Co., and later by Swift & Co., of "industrial democracy" plans with the intimation that other packers would take the same course, was called "bunk" by Dennis Lane, Secretary-Treasurer of the Amalgamated Meat Cutters and Butcher Workmen's Union.

The Armour announcement was not unexpected. The original statement of the imminent wage cut and change in working conditions declared that a plan to bring "a closer relation" between the employes and employers was under way. The details, however, created lively interest.

Mr. Armour Explains the Plan.

Mr. Armour, in a statement accompanying the announcement of the industrial democracy plan, said that the meat packing industry "had reached a situation where there must be greater co-operation between employers and employes." It went on:

"The Directors of the company have decided to establish a medium whereby matters of mutual interest to the employes and the company may be discussed and adjusted. To properly exercise this function, the employes must learn and recognize the responsibility that the business has to the public and its limitations in the matter of providing for the needs of both its owners and the workers.

"The success of the business is measured by the returns to the owners and employes and by its service to the public. No business can succeed if it does not serve all three. Disagreement means business failure—no dividends for the owners, no wages for the workers, no service for the public.

"With a view to making real co-operation possible a plan has been evolved whereby employes are to share with the management in the knowledge of all conditions of mutual interest. When organization has been effected, means will thereby be provided for prompt and orderly consideration of all matters of mutual interest, such as wages, hours of labor, working conditions, sanitary and safety measures."

The following synopsis of the plan was also given out:

Principles—To give employes voice as to conditions of labor. To provide expeditious, orderly procedure for prevention and adjustment of disputes. Equal representation for employers and employes.

Representation—Generally, one employe representative to each 200-300 employes. Not less than five employe representatives on Conference Board.

Management Representation—Management to appoint representatives to boards equal in number to employes' representatives.

Duties and Powers—Board may consider and make recommendations on: Employment and working conditions, wages and cost of living, safety and prevention of accidents, health and plant sanitation, hours of labor, educational and plant publications, recreation and athletics, employes' transportation and other matters of mutual interest. Board concerned solely with policies. Execution in hands of the management.

Procedure of Plant Board—Matters presented through representatives or through Secretary of board. Employes have privilege of appearing before board. May select three spokesmen. Board may call any employe before it. After investigation and discussion the board will vote on all matters. Employe and management groups vote separately, each being recorded as a unit. In case of tie matter reopened and attempt made to reach agreement. If matter remains a tie, it may, on request of either group, be referred to General Superintendent. He will, within ten days, propose a plan of settlement or refer matter to General Conference Board. If he does neither, matter may go to arbitration.

General Conference Board—General Conference Board formed on basis of one employe representative for the first 500 employes and one additional for each 1,000. Management to name equal number of representatives.

Arbitration—Where agreement is impossible, matter may, by mutual consent, be referred to impartial arbitration.

Decisions—All decisions by General Conference Board binding on plants affected.

Swift's Plan Is Similar.

Swift & Co. followed Armour & Co.'s lead within a few hours by announcing that they also had a similar project.

"It is the desire of Swift & Co.," the announcement said, "to establish some means whereby employes may meet at intervals with the management to discuss all matters affecting their mutual relations so that the company may be enabled to do the best it can for its employes and the employes the best they can for the company.

"Steps are being taken to work out details of the plan. We hope we will have your (the employes) co-operation."

Armour & Co. purpose to hold an election in all their plants tomorrow for the employes to choose representatives to the "industrial democracy." The representatives chosen tomorrow will form a temporary board which will work out permanent plans. It is planned eventually to have a plant conference board of five members in each plant and a general conference board of three members, selected from all plants. It is proposed that when the representatives of employer and employe do not agree on any matter, the question will be referred to an arbitrator.

Said Dennis Lane on the project:

"Bunk. The public will not be deceived by this attempt to slip one over, nor will the men become confused or stand for it. Unfortunately, for his purpose, Mr. Armour cut wages and working conditions arbitrarily.

"Mr. Armour would now organize a company union, which won't have the power to consider the cut and change in working schedules already effected. Instead, he says, that the next time he wants to cut wages he'll put it up to a board on which the labor side will have representation, but which will be controlled by Armour.

"The public is getting sick of this sort of propaganda. I should think Armour would discover it. He can tack up all the notices of elections he wants to and put all the finely worded statements he can write, but we won't fall for them."

Lane was pleased that the workers in the packing houses had gone to work today, pending the taking of the strike vote. All the plants were at work in a normal way.

Announcement was made by the packers that they had been overwhelmed by appeals for work from men who came from Detroit, St. Louis, Cleveland and other cities.

"We do not need men and do not expect to need any," the packers said.

Both sides agreed today to send representatives to talk with Secretary Davis in Washington Monday.

DOESN'T WAIT TO DIE TO DIVIDE HIS WEALTH

Ex-Sheriff of Queens Gives $40,000 to His Children to Enjoy While Young.

Believing that one's children should be permitted to enjoy during their youth at least a part of the money coming to them at the death of their parents, William Cas Baker, former Sheriff of Queens County, has just distributed $40,000 among his children. They are Mrs. Edna N. Bonner, who, with her husband, Charles Bonner, lives with her parents at 216 Lefferts Avenue, Kew Gardens; Dr. Elmer W. Baker of Church Street, Richmond Hill; Dr. Fred D. Baker, 25 Parkview Avenue, Jamaica, and Charles W. Baker, who also lives with his parents.

Mr. Baker, who is 67 years old, yesterday said:

"I have a theory that young people have a right to enjoy life while they are young, and that it is no part of parents' duty to let their children wait until they die before helping them to enjoy some of life's comforts. I am not a rich man, but my wife and I have enough to get along on and we got an astonishing amount of enjoyment out of 'whacking up' with our children part of what we possess."

$100,000 DRUG SEIZURE.

Dr. Simon Discloses $500,000 Smuggling Plot.

Through the arrest of two Spaniards and the seizure of cocaine, heroin and morphine valued at $100,000, Dr. Carleton Simon, Deputy Police Commissioner in charge of the Narcotic Division, said last night he had uncovered a plot whereby narcotics worth upward of half a million dollars recently were shipped from Germany to this country by way of Switzerland, Spain and Brazil.

Joaquin Ray, 38 years old, proprietor of a Spanish seamen's boarding house at 13 Hamilton Avenue, Brooklyn, and Jose Allegres, 35 years old, who said he was a seaman living at 17 Columbia Place, Brooklyn, were locked up in Police Headquarters last night on a charge of selling some of the seized narcotics to Sergeant Higgins and Detective Boylan of Dr. Simon's staff. They refused to make any statement as to the manner in which they obtained the drugs, but Dr. Simon declared that Ray had $5,000 in marked bills in his possession when arrested, which he had just accepted from Sergeant Higgins in payment for the drugs.

PRESIDENT TO CALL CONGRESS APRIL 11

Continued from Page 1, Column 2.

thorized the Chairmen of the Ways and Means and the Finance Committees to confer with the President and inform him of the results of the decision and ascertain his conclusion upon the tariff and revenue program."

"Does today's action mean that the Underwood law will be amended by an anti-dumping law and changing the ad valorem duties so that the valuation of imports shall be placed at the port of entry rather than the port of shipment?" Senator Penrose was asked.

"Yes; that is contemplated," he replied. "But these laws will be temporary only, and a permanent tariff will be passed very early."

HARDING APPOINTS TWO NEW YORK MEN

Wainwright Named Assistant War Secretary and Meyer War Finance Corporation Director.

WASHINGTON, March 14.—President Harding filled three more important posts in his administration today and asked the Senate to again prolong its special session to act on further nominations he expects to submit tomorrow.

As Assistant Secretary of War the President named J. Mayhew Wainwright of New York, who served in the World War as a National Guard Colonel on the staff of the Twenty-seventh Division. As Assistant Secretary of the Treasury, in charge of foreign loans, he designated Eliot Wadsworth of Boston, a retired business man and Red Cross official. Eugene Meyer Jr. of New York was nominated as a Director of the War Finance Corporation, a post he had held under the Wilson Administration.

These three nominations were confirmed by the Senate without long debate, the leaders hastening consideration of the list in the expectation of a sine die adjournment tonight. When a committee was sent to the White House late in the day, however, to inquire the wishes of the Executive, it was told that other nominations would be ready tomorrow morning.

When the Senate adjourned today it had acted favorably on all except two nominations before it—those of former Representative John J. Esch of Wisconsin to be a member of the Interstate Commerce Commission and Charles C. Madison of Kansas City, Mo., to be United States Attorney for the Western District of Missouri. Both were referred to committees after objection to their immediate confirmation had been made by Senators La Follette of Wisconsin and Spencer of Missouri, respectively.

Mr. Wadsworth formerly was a member of the firm of Stone & Webster of Boston. He retired in 1916 and during the war served as Vice Chairman of the Central Committee of the American Red Cross. He was awarded a Distinguished Service Medal for his Red Cross work and also was made a Commander of the Order of the Crown by the Belgian Government. He is President of the Harvard Alumni Association.

Mr. Meyer, who is a banker, served during the war on numerous Government commissions, including the War Savings Committee, Council of National Defense and the War Finance Corporation. He first became a Director of the corporation in April, 1918, and was Managing Director from March, 1919, until the corporation was dissolved a year ago.

NEW LOW RECORD FOR RAIL INCOME

Reports for Three-fourths of Mileage Show $3,120,435 Deficit on January Operation.

A preliminary report of the January operating figures for 143 Class 1 railroads, representing 178,329 miles of line, or approximately 75 per cent. of the railroad mileage of the country, indicated a net operating income deficit of $3,120,435, compared with net operating income in January, 1920, of $42,751,356. This was the equivalent of a 5.4 per cent. decline in gross and a decline of 107.3 per cent. in net from the preceding year. The statistics received in Wall Street yesterday were from the Bureau of Railway Economics and showed plainly why the railroads were fighting for a general reduction in wages. The deficit was the first reported since March 1, 1920.

The figures were compiled on reports to the Interstate Commerce Commission from sixty-two roads in the Eastern District, thirty in the Southern District and fifty-one in the Western District, and it was estimated that when the final figures from all reporting lines were received that the showing would be even worse. The following tables give details shown in the report for January by districts:

EASTERN DISTRICT.

	1921.	1920.	P. C. Decr.
Gross oper. rev.	$190,532,527	$186,327,533	*2.3
Oper. expenses..	184,299,611	171,001,866	*6.8
Net oper. inc...	†3,553,273	7,151,487	149.7

SOUTHERN DISTRICT.

Gross oper. rev..	70,027,541	75,114,027	*6.8
Oper. expenses..	63,815,085	50,085,212	*8.0
Net oper. inc...	2,738,803	12,773,110	78.6

WESTERN DISTRICT.

Gross oper. rev.	109,663,608	129,602,258	15.4
Oper. expenses..	104,338,290	99,915,731	*4.4
Net oper. inc...	†2,306,653	22,826,758	110.1

*Increase. †Deficit.

At the same time statistics were obtained covering the year preceding Government control, the twenty-six months of control, and the ten months since the roads were returned to private operation, showing some of the outstanding changes during the last four years. These are set forth in the following table:

	1920.	1919.	1918.	1917.
Gross oper. rev.	$6,234,049,000	$5,143,589,098	$4,880,953,480	$4,014,142,742
Net r'way oper. inc.	62,264,421	454,990,828	638,568,603	934,068,770
Operating ratio	93.59%	85.25%	81.54%	66.46%
Aggregate payroll	*3,600,000,000	2,836,800,000	2,613,813,351	1,739,482,142
Compensation paid to capital:				
(a) Interest	*475,000,000	449,028,571	426,390,493	419,010,296
(b) Dividends	*278,000,000	278,380,909	275,330,547	320,305,778

*Partly estimated.

Interest paid by the railroads on unfunded debt in 1920 was between three and four times as great as that paid in 1917. Such unfunded debt consisted of short-time notes and bank loans and was at much higher rates than in preceding years.

GEORGIANS LOSE POTI.

Bolsheviki Occupy Black Sea Port—Princess Ratieff Eludes Reds.

CONSTANTINOPLE, March 13.—The seaport of Poti, Georgia, on the Black Sea north of Batum, has been occupied by the Bolsheviki, says a dispatch received here today. The retiring Georgians burned the coalsheds and left the port on steamers in a severe storm.

The Princess Ratieff, sister-in-law of Norman Whitehouse of New York, who was sent to the Caucasus on a mission for the American peace delegation in Paris in 1919, has arrived here aboard the American destroyer Whipple. She escaped from Tiflis when it was taken by the Bolsheviki, and desires to go to the United States.

Bugg Gets Call to Meet Railway Board.

ATLANTA, Ga., March 14.—Colonel Bugg, receiver of the Atlanta, Birmingham & Atlantic Railroad, received today a summons from the Railway Labor Board at Chicago to appear March 21 at a hearing on the wage controversy which caused a strike on the road. Similar summons have been sent to representatives of the striking employes.

Central Vermont Shops Open in Part

ST. ALBANS, Vt., March 14.—The shops of the Central Vermont Railway here, which were shut down Feb. 25, were reopened today, but with only 10 per cent. of the men normally employed. They are to take care of necessary repairs.

WHAT TO DO WITH STATE INCOME TAX

Continued from Page 1, Column 7.

his 1919 tax on account of the failure to deduct the New York State income tax in his Federal return for 1919 tax a credit of the overpayment against his Federal taxes due to be paid by him on March 15, 1921?

The New York State personal income tax law, passed May 14, 1919, provides for the imposition of an annual tax upon income, and concludes with the statement that "such tax shall first be levied, collected and paid in the year 1920 upon and with respect to the taxable income for the calendar year 1919 or for any taxable year ending during the year 1919."

A taxpayer of the State of New York who keeps his accounts upon an accrual basis may, in rendering his Federal income tax return for 1919, deduct the accrued tax for his fiscal year ended in 1919, imposed by the New York State personal income tax law, provided such fiscal year ended subsequent to May 14, 1919, the date of passage of the State Taxing act. In case his fiscal year ended prior to May 14, 1919, the accrued tax cannot be deducted in his Federal income tax return for 1919, since it was not a known liability at the time of closing his accounts for such fiscal year.

A taxpayer who rendered his Federal income tax return for the taxable year 1919, on the basis of actual receipts and disbursements, may not deduct the New York State personal income tax paid by him in 1920 in computing his net income for 1919, for Federal income tax purposes, regardless of the date of ending of his taxable year 1919.

If under the above ruling a taxpayer overpaid his Federal income tax for his taxable year 1919, as a result of failure to deduct the New York State personal income tax in his Federal return for 1919, such taxpayer may file a claim for refund on Form 46 for Federal tax overpaid, or may file a claim for credit on Form 47A, applying the overpayment against his instalment of Federal taxes due on March 15, 1921.

In making the adjustment of the overpayment for 1919, under either of the claims mentioned, it would be advisable for the taxpayer to file an amended return for the year 1919 showing the recomputation of his tax liability for that year, submitting the amended return in support of his claim for refund or credit, as the case may be. Yours very truly,

WILLIAM N. WILLIAMS,
Commissioner.

Accrual and Cash Basis.

All the Federal income tax forms ask the taxpayer to indicate whether he keeps his accounts on an accrued basis or whether he keeps them on a cash basis. If he keeps them on a cash basis, or keeps no books at all, the taxpayer indicates that fact with a letter "R" at the proper place in the return. But if the books are kept on an accrual basis, the taxpayer indicates that with the use of the letter "A," rather than that of the letter "R." The great bulk of the country's taxpayers keep their books on a cash basis, or keep no books at all. The bulk of them use the letter "R" in their returns.

Throughout previous income tax rulings runs the idea that if books are kept on the cash basis, or no books at all are kept, the taxpayer makes out his return on the basis of money actually received or spent during the year for which the return is made. According to the same principle, the man who keeps his books on the accrual basis bases his returns on sums accrued as due to or from him, regardless of whether actual cash payment was made that year or not.

After the Commissioner's ruling was made, the point was raised that while the ruling might be obviously just as applying to business concerns that observe a fiscal year different from the calendar year and, in 1919, terminating after the enactment of the State law, that, for persons observing the calendar year and personally keeping no books at all, it would seem that the 1919 State tax should be deductible in the 1919 Federal return, or, if overlooked, that it would then be subject to deduction in an amended return for that year, the properly calculated refund to be subtracted from the March 15 payment this year.

Commissioner Williams was asked tonight for an opinion on this contention. He declined to give it, saying that it had been presented to him after the bureau had closed and too late to be taken up in a formal way. He explained that he had given the bureau's official ruling during the day on the hypothetical questions raised, and said he preferred to allow the whole subject to rest there, without giving any further rulings on hypothetical questions. He said he would wait until actual and concrete cases arose.

These would then be dealt with in a formal way, as they developed. He considered it very unwise to deal with such subjects in interviews, by telephone or in other informal manner, because he felt quite certain that such a policy would lead to nothing but confusion in the mind of the taxpayer.

INCOME TAX OPINION RESULTS IN A RUSH

Large Numbers Ask Individual Rulings on Deducting State Tax in Federal Return.

The opinion of an official of the Internal Revenue Collector's office that all persons who kept accounts of any kind which clearly showed their income in the last year might deduct their New York State tax on their 1920 income from their gross income as reported in their Federal returns for 1920, instead of waiting until next year, resulted in a rush of taxpayers yesterday to the Customs House and other Federal income tax offices for information as to the course that might be pursued in individual cases.

The opinion, as published in yesterday's NEW YORK TIMES, was widely discussed among the taxpayers at the Custom House, and was the subject of more than half of the inquiries. The official reply to all of the inquiries was to the effect that if accounts had been kept on an "accrual basis" the 1920 State income tax might be deducted from the 1920 Federal income.

The local officials, however, declined to rule on the question whether the salaried man who keeps no books at all may claim that he keeps books on an accrual basis, becauses books are kept for him by his employer, his bank, the concerns that pay him dividends, and so on. Taxpayers generally were advised, if there was any doubt as to whether their accounts had been kept on an accrual basis, not to deduct the State tax for 1920 from their 1920 gross income compiled for the Federal returns.

Ruling Interests Officials.

William H. Edwards, Collector of Internal Revenue for Manhattan, and officials in his office declined comment. Mr. Edwards said that any statements on the point raised in the opinion must come from Washington.

Mr. Edwards said yesterday that the returns thus far received indicated that a large percentage of the persons who paid a tax last year claimed this year that they had no taxable income. Another striking circumstance, he said, was the large number of requests for extension that have been received this year.

Mr. Edwards said there was nothing to indicate the general cause of the falling off in income of so many persons this year.

"There have been more requests for extension of time this year than in any previous year," Mr. Edwards said. "Extensions are granted only in two emergencies—illness or absence from the country. When an extension is granted for thirty days, interest is applied at the rate of one-half of 1 per cent a month."

Many of the requests from large corporations for extensions, based on insufficient time to compile their returns, have been forwarded to the Bureau of Internal Revenue at Washington.

Preparing for a Rush.

With the time limit for filing returns and paying the first instalment of the Federal tax expiring at midnight tonight, Mr. Edwards has mobilized his force for the last-minute rush. Last night the offices at the Custom House and all the branch offices throughout the city were kept open until midnight. Again tonight all the offices will remain open until that hour. The mail at the Custom House yesterday was the heaviest since the institution of the income tax.

"The big mail," Mr. Edwards explained, "is due to the fact that all of Manhattan has been consolidated into one district. We are cleaning it up fast and the checks and cash are sent to the Federal Reserve Bank as soon as they are received. Sixty-five attachés of the Federal Reserve Bank are helping out."

Mr. Edwards reiterated his appeal for taxpayers to mail their returns with check or money order payments. He said that any letter which bore a postmark showing that it had been mailed by midnight tonight would be considered as within the time required by law.

Among the letters received at the Collector's office yesterday was one containing a contribution for the "conscience fund." The letter said:

"Enclosed please find 20 cents for the tax on some money I won at a raffle. I do not know the exact amount I won, but the enclosed 20 cents will cover the tax. I thought of this after my paper was stamped by a notary public. They are now at your office, so I take this way of paying this additional tax to you. Hoping this is to your satisfaction. Respectfully, D. J. S."

Two ten-cent pieces, wrapped in paper, were enclosed in the letter.

The "conscience fund" has received many contributions within the last year, officials said.

Two notaries public, seeking to take advantage of the rush at the Custom House yesterday, went along the line of taxpayers soliciting employment at the rate of 25 and 50 cents each. As deputies on Mr. Edwards's force take the oath for taxpayers without charge, the two men were ousted almost as soon as they began their activities.

Special to The New York Times.

ALBANY, N. Y., March 14.—The policy of the State Tax Income Bureau of levying against payers of income tax on any excess realized on sales of stock and bonds over the market value on Jan. 1, 1919, when the State income tax law began to operate, regardless of whether the sales price involved an actual loss from the price at which the securities were purchased, is meeting with widespread condemnation everywhere in the State.

It was learned tonight that as a result of an Albany dispatch printed in THE NEW YORK TIMES on Saturday, in which the policy of the Income Tax Bureau was authoritatively defined, Director Mark Graves of the bureau had been receiving a great many letters, all of them condemning the attitude of the State authorities.

Some of the writers urged that the State income tax law be amended so as to conform with the interpretation by the United States authorities of the Federal statute, which is diametrically opposed to the State's policy. There would be ample time to make the necessary amendment, for more than a month will elapse before State income tax payments become due.

These representations, however, appear to have had no weight with the State authorities, although they led to a conference this afternoon between Director Graves and Attorney General Charles D. Newton. After the conference the following statement was made public by Director Graves:

"The New York State Income Tax Bureau, on the advice of the Attorney General, will not interpret Section 353 of the State Tax law in the way Solicitor General Frierson now interprets the corresponding section of the Federal law.

"Uniformity has its advantages, but so has stability—and in the latter quality the Federal rulings leave something to be desired. The State Legislature is not limited, as is Congress, in its power to tax, and there is no ambiguity—no room for construction—in the terms of Section 353. If the section is unwise, that is a matter for the Legislature, not for the Controller or the Attorney General, to remedy. The statute is entitled to a presumption of constitutionality. Until it is repealed or held unconstitutional by the courts it will be enforced by the Income Tax Bureau."

FIGHT STOCK DECLINE AS LEGAL DEPRECIATION

Government Carries Tax Case Against Insurance Company to the Supreme Court.

Special to The New York Times.

WASHINGTON, March 14.—The Supreme Court was asked today by the Government to decide a tax question which involves millions of dollars worth of securities. The question is whether the decline in market value or the marking down of the book value of securities can be termed depreciation of property. The United States Circuit Court of Appeals for the Second District held that the marking down of the book value of the securities could be construed as depreciation, and from this decision the Government has appealed.

In January, 1913, Charles W. Anderson, Collector of Internal Revenue, sued the New York Life Insurance Company for $73,277 in the Federal Court for the Southern District of New York. The Collector demanded the recovery of the $73,277 which had been held to be additional corporation excise taxes, returned to the life insurance company as having been illegally assessed, and collected for the year 1910.

There were two questions involved in the case. First, whether dividends applied by credit in partial payment of stipulated premiums constituted income, and second, whether the decline in market value, or a marking down of book value of securities, constituted "depreciation of property."

The Circuit Court ruled in favor of the life insurance company in the first instance and against the company in the second question. The case was taken to the Court of Appeals by the company, which won in that tribunal.

The contention of the Government is "that the words 'a reasonable allowance for depreciation of property, if any,' in the Act of 1909 were intended by Congress to apply to such tangible property as suffers year by year a lessening in value arising from the use of such property in the business of the corporation, such as wear and tear of machinery, office furniture, fixtures, &c., or arising from exposure to the elements, such as depreciation suffered by buildings, and that it was not intended to apply to other kinds of property, which suffer a lessening in value owing to the exhaustion of the property from the operations of the corporation, or owing to declines in the market value of property that is not dealt in as a commodity, but is owned and held as an investment."

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ANTI-SEMITIC MOB PARADES VIENNA

Shouting "Juden Hinaus!" It Hustles Jews and Smashes Windows.

POLICE PROTECT GHETTO

Demonstration Is Believed to Be Part of a General Reactionary Movement.

Copyright, 1921, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

VIENNA, March 14.—People were parading, demonstrating and counter-demonstrating yesterday in Vienna somewhat more intensively than usually, and at night there was some danger of ugly collision owing to anti-Semitic feeling, which is running rather high here at present.

The Social Democrats had organized a series of protest meetings against what they term the present system of ruling the world by means of Entente dictation. These were arranged at the recent Socialist conference in Vienna. The various processions marched along the Ringstrasse with the usual banners and some innovations in the form of several cornets, whose players seemed to be new to their instruments.

The principal event, however, was a procession of Pan Germans, Christian Socialists and anti-Semites in general, following on the close of the anti-Semitic conference which has been in session here since last Friday. This conference had as its object the consideration of the proposals for reducing "the Jewish peril," which by the mass of the people is considered as that of profiteering.

Last evening this procession, some 5,000 or 6,000 strong, streamed from the meeting hall into the Ringstrasse, where all the hotels and cafés had closed their doors for fear of trouble. Shouting "Juden Hinaus!" ("Clear out, Jews!") the demonstrators stopped in front of all the great hotels, which are popularly supposed to be inhabited only by Jewish profiteers, called for vengeance and marched on again until they had recovered their breath.

The Leopoldstadt, the Jewish quarter of the city, lying on an island between the Danube and the Danube Canal, was the ultimate objective of the procession. Just before it reached the canal, however, a strong cordon of police, with mounted police as a screen, had been drawn up. All traffic was stopped and all the bridges across the canal had been occupied. Mounted reinforcements were also drawn up under the trees lining the Ringstrasse.

I had to pass through the crowd on my way to an appointment, and there was no mistaking its angry mood, as expressed by sundry snatches of conversation which I overheard.

Knowing that the demolition of property in Leopoldstadt was intended and that an outbreak of temper would probably lead to something worse, the police treated the whole matter good humoredly. This anti-Semitic movement, which is so strong at present, is generally believed to be part of a general reactionary movement at work here, supported by various elements—Clericals, Pan-Germans and Monarchists—at great expense.

Several instances of rough handling of passers-by who were suspected of being Jews are reported, and prominent German journalists here had a nasty experience of Viennese rowdyism.

VIENNA, March 14 (Associated Press).—The anti-Semitic riots last night did more damage to plate glass than to human beings. The firmness of the police in holding the bridges kept the crowds from the Ghetto. The rioters then vented their wrath on the windows of a Jewish restaurant, wrecking the place and beating the diners.

Sari Fidak, a Hungarian actress, was dragged from an automobile and whipped. Most of her clothes were torn from her body. The leaders of the riot say that the movement is directed against foreign profiteering Jews not residents of Vienna.

VICTORY COLUMN PLOT IS LAID TO JUNKERS

Belief Grows That They Meant to Blame Outrage on German Radicals.

Copyright, 1921, by The New York Times Company.
By Wireless to THE NEW YORK TIMES.

BERLIN, March 14.—There is a strong suspicion that yesterday's attempt to blow up the Sieges-Säule, or Column of Victory, was really only one of the many devices by which reactionary hotheads seek to throw suspicion upon the radical parties, hoping thereby to incite the Nationalist elements and hold them available for a monarchist uprising.

However, there is no doubt that the box really contained enough explosive matter to destroy the monument and kill many people. There was also a burning fuse attached. Now the discoverers of the infernal machine assert that they could not extinguish the fuse either in water or by stamping on it. They say that after taking the box to the ground floor of the monument they ran to the nearest police station for help and advice. The Lieutenant sent to investigate the incident merely took his pocketknife and cut the burning fuse, thus removing all danger. Every sensible man is asking why the discoverers did not act likewise, instead of exposing innocent visitors to the monument for ten minutes to the danger of an explosion. Every German carries a pocketknife, and if he does not use it at such a seemingly imperative moment there is reason to seek for an ulterior reason, which, it is believed, was that the discoverers were anxious that official witnesses should testify to the truth of their statement.

But the plan of the conspirators, whoever they were, seems to have failed in other ways; for, though Nationalist agents provocateurs yesterday sought to incite the masses against the radical parties, the Nationalist organs today wisely refrain from even mentioning those parties as suspects because it does not seem likely that radical conspirators would attempt such a deed on Sunday, when all the visitors to the monument, from the top of which one enjoys the best view of the German capital, are of the masses to which they themselves belong. The untenableness of such a theory struck even the Lokal Anzeiger and similar papers, which now seek the perpetrators among foreigners, hinting at Russians or Poles, without explaining what interest they could possibly have in such a dastardly crime. They also leave unexplained how foreigners could have become possessed of war material—for suc were the explosives used.

It seems a much more plausible theory that the explosives were obtained by some person intimate with the former, or even the present, military officials. Had the scheme—always supposing it a Nationalist trick—succeeded, yesterday would have been the best occasion for turning it to immediate account. Although, so far as numbers were concerned, the Nationalist meetings of protest against the London Conference were a complete failure, their processions displayed aggressiveness enough, had several encounters with Communist processions and finally tried to stage a demonstration before the Entente Commissioners' houses, demanding that they, like all other foreigners, leave Berlin immediately.

The police, however, dispersed the crowds, which on the Kurfürstendamm had increased enormously and for a time assumed a threatening attitude.

RETICENT ON ROMANCE.

Ellerman Family Won't Admit or Deny Mrs. McAlmon Is Related.

Copyright, 1921, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

LONDON, March 14. — Interest has been aroused here by reports from New York that Miss Annie Winifred Ellerman, stated to be the only daughter of Sir John Ellerman, the shipping magnate, had married Robert L. McAlmon, a penniless American poet and athlete. Inquiries here have failed to confirm the story and standard reference books do not record any daughter of either the present or late Sir John Ellerman.

When the Baronet's secretary was questioned today about the matter he replied: "This matter does not concern us at all. I can say nothing about it."

"Can you tell me whether Sir John has a daughter or sister?" he was asked.

"I can give you no information whatever," was the reply.

WITTE EXPOSES KAISER'S 'LEAGUE'

Count's Forthcoming Memoirs Reveal It as Russo-German War Alliance.

CONCLUDED WITH THE CZAR

Forced Upon Him Without His Ministers' Knowledge, It Was Afterward Abrogated.

The former German Emperor's proposal for a League of Nations, described in his book written with the object of showing that Great Britain was responsible for the World War, excerpts from which have been cabled from The Hague, is definitely challenged and contradicted in the forthcoming memoirs of Count Witte, the noted Russian statesman, to be published by Doubleday, Page & Co. The former German Emperor asserts that he proposed a League of Nations, consisting of the Triple Alliance and the French and Russian Alliance, and that this proposal was accepted by the Russian Emperor and Count Witte.

After detailing in an earlier chapter a proposal of the German Emperor for an offensive economic alliance between Russia and Germany against the United States, Count Witte refers to his so-called League of Nations proposal.

In 1905 Count Witte, on his way to Russia after having negotiated the treaty of Portsmouth, saw the Kaiser, and their talk assumed a serious aspect.

"Having referred briefly to my success at Portsmouth," says Witte, "he turned to the general political situation in Europe and reverted to our Peterhof conversation. I reiterated my profound belief in the desirability of a general rapprochement of the three main bodies politic of Europe, Russia, Germany and France, this rapprochement tending to become a close union, which, of course, would be joined by other European powers.

Delivered from the burden of military expenditures, Europe would be enabled to create a mighty naval force which would dominate the world. His Majesty assured me that he shared my views and then declared that my scheme had finally been carried into effect at his meeting with Emperor Nicholas at Björkoe. Having imparted to me this extraordinary piece of news, his Majesty asked me whether I was satisfied with this development, and in my innocence I replied that his words had filled my heart with joy. We parted."

On his arrival in St. Petersburg (Petrograd) Count Witte had an interview with Emperor Nicholas. "His Majesty told me," writes the Count, "that he had received a letter from Emperor William in which the German sovereign spoke of me in admiring terms. He was glad, he added, that I shared the views which were the foundation of his agreement with Germany, concluded at Björkoe. The text of the mysterious agreement, however, his Majesty did not show me.

"The next day I met Count Lamsdorff, our Minister of Foreign Affairs. After the customary greetings and congratulations he asked me, his voice vibrant with ill-controlled indignation:

"'Do you really approve of the Björkoe Treaty?'"

"I confessed that I had not, whereupon he handed me the text of the document, saying that he had received it only on the previous day and bidding me read it. The Count looked profoundly excited and upset. As I read the document I understood the cause of his excitement. The substance of the agreement was that Germany and Russia obligated themselves to defend each other in case of war with any other European power, including France. Russia pledged itself to make every effort to gain France over to this union, but, whether this result was attained, the agreement between the two countries was nevertheless valid.

"'This is monstrous,' I exclaimed. 'The treaty dishonors us in the eyes of France. Is it possible that all this has been conceted without you, and that you knew nothing about it?'

"Count Lamsdorff repeated that until the preceding day he had been kept in complete ignorance of the matter.

"'Does not his Majesty know that we have a treaty with France?' I asked.

"'Of course his Majesty knows that,' he replied, 'but the fact must have slipped from his mind, or, what is more probable, his brain was befogged by William's verbiage, and he failed to grasp the substance of the matter.'

"'We put our heads together to find a way out of the difficulty.'

It was through the influence of Count Witte and Count Lamsdorff that the treaty was eventually abrogated.

EX-KAISER RETAINS HIS ALLIED LL.D.'S

Almanach de Gotha Lists Him as Holding Degrees From Oxford and Pennsylvania.

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By Wireless to THE NEW YORK TIMES.

PARIS, March 14.—Ex-Kaiser William is still, it appears, Doctor of Laws of the University of Pennsylvania. So, at least, it is stated in the Almanach de Gotha for 1921, which has just appeared. William is likewise, according to this famous reference book, a Doctor of Laws of Oxford University, although just after war was declared in 1914 Oxford University took what steps it could to remove the Kaiser's name from the roll of its honorary graduates.

Before the war the proofs of the Almanach de Gotha used to be corrected by the Kaiser himself, and he took elaborate care to have all the facts about himself and his own and other German royal families correct in every detail. Whether he did so this year is not known, but, while the book records his abdication from the throne of Prussia, he remains Admiral of the fleets of Sweden, Norway and Greece; Colonel in the armies of Rumania and Bulgaria and protector of the religious orders in Turkey.

SWISS RAILWAYS PROTEST.

Ask Relief From Motor Van Competition in Freight Carrying.

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Special Cable to THE NEW YORK TIMES.

GENEVA, March 14.—The development of motor traffic for the transportation of goods in Switzerland, as reported in THE NEW YORK TIMES of Feb. 16, has now affected private railways, fifty of which have requested the cantonal authorities in six different French-speaking cantons to take measures to protect the railways and put difficulties in the way of the extension of the use of motor vans.

These railway companies point out that they must pay heavily for the upkeep of their lines, whereas the motor vans can use roads which are maintained by the public and for the upkeep of which they pay proportionately no more than any other taxpayer.

The railway companies declare that they have already been obliged to reduce train service owing to the competition of motor vans, and also to discharge employes, and if this competition continues they will not be able to continue running their railways.

BANDITS KILL THREE.

Wound Two Others in Raid on Italian Steamship Agency.

Special to The New York Times.

VANDERGRIFT, Pa., March 14.—Three men are dead, two others are in a critical condition and twelve State police are searching the woods and hills about here for three bandits who fired the shots and looted the office of a small foreign bank and steamship agency late last night.

The dead are Joseph Mansueto, manager of the steamship agency, and Domando Pazzoli of Vandergrift, and Michael Daccogna of West Apollo. The wounded are Lois Loberfro of Vandergrift and Donato Babile of Vandergrift.

Mansueto was teaching the other four to speak English when the armed and masked men appeared at the door of the agency and, without warning, fired a volley. Mansueto and Pazzoli were killed instantly and the rest fell wounded. The bandits then entered and fired a second volley into the defenseless group.

Leonard De Benedictis and his two sons, Charles and John, aged 17 and 19, respectively, were lodged in the Vandergrift Police Station today charged with the crime. According to the police, $445 in American money, 1,300 lire and thirteen Italian Liberty bonds were found in the possession of the elder De Benedictis. The money and bonds are said to have been the property of one of the murdered Italians.

Clara Barton Homestead a Memorial

WORCESTER, Mass., March 14.—The old homestead of Clara Barton in North Oxford was transferred today today by Carl O. Carlson to the Woman's National Missionary Society of the Universalist Church, which is to restore the place and make it a memorial home as a resort for visitors.

All mementoes available connected with Miss Barton's Red Cross work are to be gathered from all parts of the world and made a part of the memorial.

BURTON DENOUNCES TARRING IN KANSAS

Calls Treatment of Non-Partisan League Organizers an Attack on Free Speech.

PARSONS CONFINED TO BED

Stevic Is About, but Both Are Still Covered With Tar and Show Marks of Beating.

Special to The New York Times.

SALINA, March 14.—Ex-Senator Burton, who was himself "escorted" from Great Bend, Kan., on Saturday, in a lengthy statement today denounced the tarring of the two Non-Partisan League organizers there the same day as "the blackest of all crimes on the calendar—the suppression of free speech by force." He charged that J. O. Stevic and C. A. Parsons, after being beaten and tarred, were "left on the prairie to die."

Burton also charged that the mob was led by members of the American Legion. In fact, he intimated that it was almost entirely an American Legion affair. He announced that he had appealed to the State officials at Topeka to bring the leaders of the mob to justice.

Parsons was confined to his bed today, but Stevic, the other victim, was able to be up. Stevic's injuries as given out are:

Hair and face and shoulders covered with tar; two black eyes; injured backbone; twisted thigh and bruises over the face and body.

Parsons's injuries are:

Hair and face and shoulders covered with tar; one black eye; three broken ribs; probable internal injuries; cut cheek and face and bruises over the body.

"We underwent horrible treatment," Stevic declared today. "Parsons and I had left Ellinwood and got to Chase when the mob overtook us. They took us to Great Bend and we were turned over to another mob.

"We were then taken to a lonely place. Two men held to each of our arms, holding them up, while we were fearfully beaten by others. Then a circle of motor cars ringed about us and tar pots appeared. We were stripped to the waist and tar applied.

"Half blind, we staggered away. Hearing another mob was after us, we sought shelter in a straw stack, but at 3 o'clock in the morning we went back to Great Bend to learn the hour. We walked twenty miles on the railroad and came to a farm house. The farmer said that he doubted if we were human beings, but he took us in, and two leaguers were found who brought us to Salina."

Governor Allen today requested Richard J. Hopkins, Attorney General, to investigate the tarring of the two organizers.

Hears of March on Great Bend.

Special to The New York Times.

GREAT BEND, Kan., March 14.—Rumor had it here tonight that 500 sympathizers of the Non-Partisan League at Salina were on their way here to investigate and avenge the tarring of J. O. Stevic and O. E. Parsons, organizers of the Townley organization. The reported invasion of the league forces could not be confirmed by either county or city authorities, but they are on guard against any demonstration.

A message was received here, it became known today, addressed to Parsons saying that a detective agency had been employed by the league to investigate the demonstration here. The message come from Minneapolis, Minn.

PASTOR REFUSES PAY RISE.

Says He Doesn't Need $1,000 Increase and Won't Accept It.

The Rev. Otho F. Bartholow, pastor of the First Methodist Church of Mount Vernon, when informed last night that the official board had granted him an increase of $1,000 a year salary, refused to accept it, giving as a reason that he did not need it. He now receives $6,000 a year.

He said if the board insisted on sending him a check for the increase he would return it. He has been pastor of the church for sixteen years, and is the leader of a Bible class having more than 1,800 members.

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SIX IRISHMEN DIE ON DUBLIN GALLOWS

Continued from Page 1, Column 3.

of ammunition. Five auxiliary cadets were wounded, two seriously."

Impressive Scene Outside Prison.

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Special Cable to THE NEW YORK TIMES.

LONDON, Tuesday, March 15.—The Daily Mail's correspondent, describing the scene outside the prison, says:

"In the dawn of a dreary day men and women, mostly women, began to collect in the broad avenue a hundred yards long leading to the prison gates. Within an hour the avenue was filled with people and before long every road in the vicinity was packed with a multitude, numbering at least 20,000.

"On bended knees the multitude recited the Rosary and prayed for the souls of the six young men who were shortly to die. The solemn ritual in the Roman Catholic Church was employed in the fervent demonstration of the kneeling multitude.

"On a parapet of the wall near the closed gates at the head of the avenue were placed statues of the Sacred Heart and Our Blessed Lady, flanked by an altar lamp and waxen candles. The prison wall was like a great altar.

"No cathedral has seen such a congregation of worshippers as the men, women and children who here recited the Litany for the Dead. Hundreds of women were unable to restrain their tears. The most pathetic figure in the kneeling throng was Mrs. Whelan, the poor old Irish-speaking mother, whose first introduction to the city was to the tomb of her son. Frail and old, she sat in a chair outside the prison gates and repeated again and again the name of her only son."

A Dublin dispatch to The Daily News says: "Ere dawn had come, at 5:30 o'clock, the first of the Pilgrim host were kneeling in the road reciting the Rosary, heedless of rain and mud. An armored car stood in the background. As 6 o'clock drew near the Litany for the dying was heard, followed at intervals by the fervent response, 'Pray for us!' from the people. At last the sound of the Angelus bell, whose distant message was taken up by the bells of churches far and near, came as a signal that the death sentence had been carried out. The people once more raised their voices in intercession.

"When the gates were opened shortly before 7 A. M. a multitude swayed up the avenue to the prison door. After a picture of 'Our Lady of Perpetual Succor' had been hung over the door, re-lit candles were placed before it and the people once more fell to their knees. A crucifix was uplifted and a similar emblem appeared in one of the trees lining the avenue as if to give courage and solace to the prisoners in their ordeal. There rose now and then in a richly blended harmony the voices of the crowd singing such hymns as 'Faith of Our Fathers' and 'Hail, Queen of Heaven.'

"Before the drama ended a hand was seen at one of the barred windows in the wing of the prison and instantly hands and handkerchiefs were waved in reply.

"The Crown forces detailed to patrol the vicinity were removed long before the vigil of the crowd had ended. Soldiers and police that were present obviously shared the reverent respect of the civilian onlookers.

"It is stated on the authority of Canon Waters, senior chaplain of the prison, that the men walked to their death unafraid. 'They died,' he said, 'like brave men and Christians after attending mass and receiving Holy Communion. Their last thoughts were of the next world and their salvation.'"

DUBLIN, March 14 (Associated Press).—There was an earlier report that a bomb had meen thrown in the street, but it was not mentioned in the official report.

Two of the men executed today, Patrick Morgan and Thomas Whelan, were charged with complicity in the killing of intelligence offfcers in Dublin on Nov. 21 last. Whelan's two brothers are in the United States, one of them in the American Army. The other four men put to death, Frank Flood, Bernard Ryan, Thomas Bryan and Patrick Doyle, were accused of participating in an ambush near here in January in which one member of the attacking party was killed.

Not since the executions following the 1916 uprising, with the possible exception of the hanging of Keven Barry in November last for an attack on a military escort, has Ireland been more profoundly stirred. Although 6 o'clock had been fixed for the execution of the first pair, it was not until 8:20 that the crowd knew the fate of the prisoners. At that time the following notice was posted outside the jail gates:

"The sentence of the law passed on Thomas Whelan and Patrick Moran, found guilty of murder, and on Thomas Bryan, Patrick Doyle, Frank Flood and Bernard Ryan, found guilty of high treason in levying war, has been carried into execution."

BRITISH PRESS SPLIT OVER IRISH EXECUTIONS

Opposition Papers Assail and Coalition Organs Uphold the Government's Policy.

Copyright, 1921, by The New York Times Company.
Special Cable to THE NEW YORK TIMES.

LONDON, Tuesday, March 15.—The Dublin executions were the chief feature of the day's news yesterday, the London afternoon papers issuing display posters on dispatches which in the main followed stereotyped lines.

Captain Redmond, M. P., speaking in Wales, said everything the Government did in Ireland drove the people desperate. If an angel went to Ireland he would soon become a devil in administration. By-election results and popular feeling demanded that Lloyd George should get on with a settlement or get out. The remedy for Ireland was a Constituent Assembly, &c., as proposed by Devlin last year.

The Asquithian Liberal Westminster Gazette, in an editorial note asserting that two of the men were "executed for murder on evidence that had been widely criticised, and the remaining four not for murder at all, but for treason," said:

"The lack of statesmanship and of insight into the movement of popular opinion in Ireland which the executions for this latter offense indicate is enough to make any one despair of any improvement in the Irish situation. It is useless to pretend that these men belong to a small gang of desperate criminals. Vast crowds are mourning them. Work in Dublin was to stop until 11 A. M. The Archbishop and Lord Mayor interceded for them. Their deaths are regarded by the mass of Irish as martyrdoms, and when executions become martyrdoms they cease to act as a deterrent.

"If men are to be shot and hanged in Ireland for being rebels, then the mass of the young men of Ireland stand under potential sentence of death, and we are face to face with what may be a holocaust of executions. It is to be hoped that the Government, even at this late date, will stop to look ahead along the road it is treading and will see the necessity for differentiating between murders and activities which the Irish regard and which the Government itself constantly describes as definite acts of war."

Another view of the situation is expressed by the conservative Morning Post, which rejects the idea of negotiations without condition that the Irish rebels should first lay down their arms.

"No British Minister resting his power on a Unionist majority, and indeed no Minister of any self-respecting State belonging to any party, could afford to negotiate with murderers with arms in their hands. To suggest that the Prime Minister should parley with murderers whose hands hold a smoking pistol and dripping knife, dripping with the blood of faithful servants of the Crown, such a suggestion is offensive to every instinct of self-respecting Englishmen."

The Morning Post goes on to condemn the circulation of a rumor of negotiations at the present time.

"For, as we stated some time ago," it says, "the authorities in Ireland had the rebels and murderers fairly cowed when a new lease of life was given them by the hope they derived from certain illusory negotiations then proceeding. These negotiations were bound, from their very nature, to be fruitless, but fruitless as they were they encouraged the rebels in their false belief that the Government, if they only committed a few more murders and burned a few more houses, would capitulate.

"It is a melancholy thing that our soldiers and police should die because politicians and their newspapers flirt with a proposal they can never seriously entertain."

In conclusion the Morning Post states:

"What is going on in Ireland now is the murder of the Irish bourgeoisie, and they are being murdered by order of secret societies which have established a reign of terror in Ireland. We did not say, as Devlin suggested, that the Mayor and ex-Mayor of Limerick were murdered by Sinn Feiners. No, we said they were murdered by secret societies which now terrorize all moderate men in Ireland, whether they are Sinn Feiners or Nationalists.

"Take Devlin and T. P. O'Connor: they are Nationalists and respectable members of the bourgeoisie. But if they were to go over to Ireland today and make any effort to rally moderate opinion against murders and murder gangs their lives would not be worth an hour's purchase. They know this well enough, and are weakly trying to conciliate the murderers by asking questions in the House of Commons.

"We see that Mr. Asquith suggests that the Limerick murders were done by agents of the Crown. That is not only a disgraceful suggestion, but it is a ridiculous suggestion, because it is notorious that the Mayor and ex-Mayor of Limerick were doing all in their power to assist and protect the forces of the Crown by preventing murder and outrage within their sphere of influence.

"Let Mr. Asquith, instead of slandering the forces of the Crown, go over to Ireland and investigate the position for himself, and if he comes back alive he will admit that we are right.

"It is an awful thing that decent, respectable Irishmen are now being murdered by their own criminal classes. The only policy is what we take to be Sir Hamar Greenwood's policy—to wage war with the secret societies and murder gangs until they are destroyed and never even to breathe a word of truce until law and order are once more re-established in Ireland."

The Daily Telegraph's Dublin correspondent writes:

"While the executions were in progress no sound issued from the prison precincts. No bell was tolled, not even a black flag was flown. Thousands upon thousands knelt on the wet ground around the prison walls and on neighboring streets and roadways praying, earnestly repeating the rosary and singing hymns which form a customary part of Catholic devotions.

"These were the only sounds that broke the stillness, the line of kneeling forms stretched as far as the eye could see. It was a sight of wonderful impressiveness. Men, women, children, youths and maidens, including relatives of the young men about to die, were in the throng.

Whatever one might think of the strange motive that had actuated these young men, it was impossible to look on such a spectacle unmoved."

The Daily News, in an editorial on the Dublin executions and the scene outside the prison, says:

"It is a pity that neither the British Prime Minister nor the Irish Secretary could have been present in person, disguised very completely as harmless citizens, to mark the meaning of this deeply impressive spectacle. They might have hardened their hearts, but surely the old phrase about having 'murder by the throat' would not have passed their lips without an effort.

"This vast crowd of men and women had not met to pay its tribute of sorrow and admiration to six murderers. It was there to express its profound belief in their innocence, to protest with deep religious fervor against the persecution of what the greater part of Ireland regards as tyrannous government, and to show with dramatic emphasis how the fate of these men symbolizes the spirit of Irish resistance.

"Of the men who were hanged it is sufficient to say that four of them were executed for taking part in what the Government itself now admits to be a 'war,' while the other two were convicted of murder on evidence that would scarcely serve to hang a dog, according to English methods of administering justice in civil courts. But six of them are hanged, and the manner of their death will go forth to the rest of the world, giving other nations a fresh opportunity to scoff at the pretentious hypocrisy of Great Britain as the self-styled protector of the little peoples."

PRO-IRISH RALLY IN ROME.

Catholic Deputy and Sinn Fein Envoy Raise Religious Issue.

ROME, March 13.—A pro-Irish meeting, held by the Popular Party in the Eliseo Theatre here today, was attended by a large crowd and leading members of the Catholic Party.

Deputy Borromeo delivered an address, in which he protested against the treatment of Ireland, which he termed a most ferocious crime. He declared the martyrdom of the Irish people was sublime and heroic. The Deputy added that England, with refined cruelty, aimed at destroying the entire Irish nation and its faith.

Amid loud applause Deputy Borromeo presented George Gavan Duffy, Sinn Fein member of the British House of Commons, as the "Envoy Extraordinary of the Government of the Irish Republic."

Mr. Duffy said he was glad to see a pro-Irish meeting occurring in Rome, the centre of Christianity, and was glad a protest had been raised against "the most odious and perfidious tyranny of England."

"England wages war against us because we are Catholics and a rich country," Mr. Duffy declared. "England fears us."

The speach of Mr. Duffy was frequently interrupted with applause, and at its conclusion there were cries of "Viva Ireland!" "Down with England!" "Down with Lloyd George and King George!"

Deputy Mauri, one of the leaders of the Catholic Party, also delivered an address.

O'Callaghan Expects Reprisals.

CINCINNATI, Ohio, March 14.—Donal O'Callaghan, Lord Mayor of Cork, who arrived in Cincinnati today, said the hanging of six members of the army of the Irish Republic might result in reprisals. "No rules of civilized warfare permit the execution of prisoners of war" he said. "The Irish soldiers, having no facilities for holding prisoners, have disarmed British soldiers captured by them and then released them. Only officers of high rank were held prisoners, but they have been treated with every respect and coutesy due their rank."

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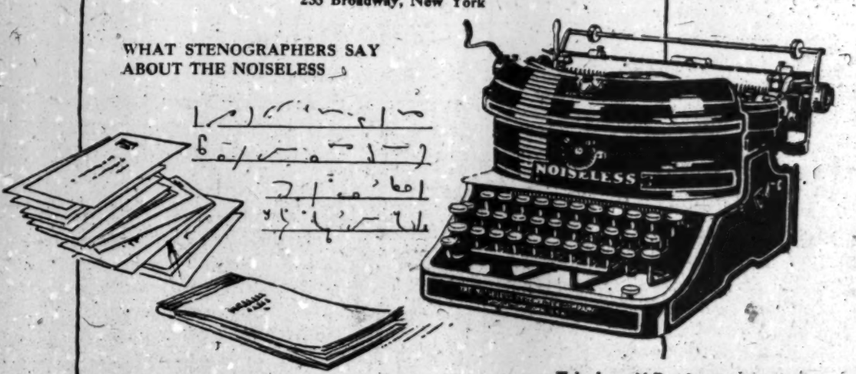

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The Book Exchange of the Book Review of Sunday's New York Times offers facilities for the sale of rare editions of great works, old manuscripts and prints and also for disposal of art furniture and fine china.—Advt.

Adding Machine Bargain
ALMOST NEW
Fully equipped and guaranteed. $375 WALES LISTING MACHINE, price only $130.
A. A. M. COMPANY,
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Our luck is improving. Ordinarily this is the year we would have bought stock in an outdoor skating rink.
F. P. A.

While F. P. A. "cuts all the ice in the world" with the thousands who read his clean-cut, sparkling column, he would have been equally out o' luck had he depended for profit upon a harvest of natural ice this winter—or were he dependent upon natural ice for his cooling drinks next summer.

Luckily, Knickerbocker has 19 plants in and around New York. They've been busy all winter making and storing PURE clean ice for summer's demand.

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Operates on the age old principle of air pressure and suction.

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Or write R. W. McPHEE,
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HUGHES NOTE OFFERS TERMS TO PANAMA

Opens Way for Redefinition of the Republic's Northern Boundary Line.

HELD TO BAR THE LEAGUE

Bryan Treaty Cited, In Which Panama and Costa Rica Agree to Our Mediation.

WASHINGTON, March 14 (Associated Press.)—A new basis of negotiations, believed by officials of the State Department to be acceptable to both Panama and Costa Rica, in settlement of their boundary dispute, was outlined in a note dispatched to Panama today.

Replying to Panama's vigorous protest against Secretary Hughes's announcement that the arbitral award of Chief Justice White must be put in effect in its entirety, the latest communication, while adhering to the previous declaration regarding the Pacific end of the boundary, opens the door to amicable settlement by agreeing to further discuss the Atlantic end.

The note is considered by diplomats here to have dealt a death blow to any possibility that the League of Nations might be called on to act in the question by citing provisions of a treaty drawn in 1915, whereby Panama and Costa Rica agreed to submit disputes to the United States as mediator. This treaty, signed by the three powers, was negotiated by William Jennings Bryan, then Secretary of State, as a means of safeguarding American interests in Panama.

Today's note was interpreted as meaning that redefinition of the northern boundary line would be favored by the United States.

A formal reply cannot be expected from Panama until the latter part of the week. Dispatches at the Panaman Legation today indicated that complete tranquillity had been restored in the disputed territories. The latest advices reported the repatriation of several hundred prisoners captured by Panaman forces, as well as more than forty wounded.

MEXICO CITY, March 14.—Officers of the Mexican Federation of Labor have been asked by the Guatemalan Confederation to join in a protest from Latin American labor bodies to Washington against the use of United States military forces in settling the dispute between Panama and Costa Rica. The Mexican labor officials have not acted upon this request.

REPORT STILLMANS MAY DROP DIVORCE

Continued from Page 1, Column 4.

field of Stanchfield & Levy is also of counsel."

Mr. Brennan said it was quite likely that a statement in behalf of Mrs. Stillman might be issued by her counsel. He intimated there was a possibility that it might be done after conference of counsel today.

It was definitely established that Justice Morschauser on March 5 granted Mrs. Stillman permission to file an amended answer to her husband's action for divorce, and it was learned that this answer, as previously reported in THE TIMES, had been served on Nicoll, Anable, Fuller & Sullivan, attorneys for Mr. Stillman.

Mrs. Stillman's original answer was a flat denial of her husband's charge of intimacy with Ferd Beauvais, the half-breed Indian guide, and of the question raised as to the legitimacy of her son Guy.

Mrs. Stillman's amended answer, which took the form of what is technically termed an "affirmative defense," is reported to have named at least one woman as co-respondent. This answer was said to have all the effect of a counter-suit, and was said to be customary procedure in such a situation, having the effect of joining in one action all the issues involved in the counter-charges of husband and wife.

This amended answer was said to have been accepted by Mr. Stillman's attorneys, and their failure to take technical advantage of their opportunity to fight the motion for permission to file an amended answer was seen as partial corroboration of the report that the original divorce action might be dropped.

Discovery by the plaintiff's attorneys that well-supported evidence appeared to be in the hands of Mrs. Stillman's attorneys and would be followed up vigorously was said to have caused considerable concern to the plaintiff's side.

Another view of the situation, expressed by persons conversant with the issues in the suit, was that Mr. Stillman was determined to prosecute his action to a final conclusion and that Mrs. Stillman was equally fixed in her purpose to establish what amounts to a counter suit and, above all, to protect the name of her son, Guy.

HUGHES FOR CLOSER PAN-AMERICAN TIES

Tells Envoys That Narrow Self-Interest Will Not Control Washington Policy.

Special to The New York Times.

WASHINGTON, March 14.—The attitude of the Harding Administration toward South and Central America, which will be one of endeavoring to bring about closer relations and friendship, was announced today by Secretary of State Hughes in an address at the Metropolitan Club.

The occasion was a luncheon given by Dr. L. S. Rowe, Director General of the Pan-American Union, in honor of the missions which South and Central American Governments sent to Washington to attend the Harding inauguration. The members of these missions were received personally by President Harding at the White House several days ago.

In his address to the delegates Secretary Hughes said that "the policy of the present Administration will be to draw us together even more closely by the ties of mutual esteem and friendship." He declared that in the elaboration of that policy the United States would take no narrow view of mere self-interest but that "our aim shall be to promote by co-operation the common interests of all."

"We have and will have no ulterior purposes with respect to any of the republics of Latin-America. We wish to help to a common prosperity, through the safeguarding of the opportunities of peace, the fostering of friendship and of mutually advantageous commercial intercourse. We cannot fail to realize that we can have neither security nor peace, neither stability nor progress, unless reason rules and justice is assured. We are all collaborators in that greatest of endeavors and we are looking forward with the utmost confidence to an era of exceptional mutual benefits through our working together in a spirit of mutual trust.

"I trust, gentlemen, you will carry with you to your respective countries most agreeable and enduring recollections of your stay among us."

The guests included special representatives of the Governments of Guatemala, Nicaragua, Panama, Cuba, Costa Rica and Venezuela.

Greeks and Turks Accuse Each Other.

CONSTANTINOPLE, March 13.—Charges and counter-charges of persecution are being made by the Greeks and Turkish Nationalists, the Greeks asserting that the Nationalists are persecuting Greek priests in the Pontus district of Asia Minor, while the Nationalists charge that the Greeks are imprisoning large numbers of Turks in Smyrna and in Thrace.

RIPPER CONFESSES; GUARDED FROM MOB

Continued from Page 1, Column 5.

were laborers in the Creighton brick yard. Knight said Bates, Faulkes and Harris, who is the husband of his boardinghouse keeper, all three of whom have been arrested as material witnesses, were with him Saturday night when they drank four pints of gin, which they bought for $2 each, he said, at the Sturm place.

After they had drunk that, Knight left his companions, determined to seize the first white woman he found alone. He prowled along until he came upon the 26-year-old organist and attacked her.

Examination by County Physician Suydam showed the attack was fiendish rather than degenerate and that Mrs. Wilson's skull was not fractured as had been supposed. Knight himself said the young woman, whose heart was weak, became unconscious the instant his fingers closed about her throat and never came to.

Husband Hears Confession.

Knight's cold-blooded confession was made in Perth Amboy police headquarters in the presence of Harvey Wilson, a chemist for the Roessler & Hasslacher Chemical Company of Manhattan and Perth Amboy, from whom Mrs. Wilson was separated. The police here had announced that they wanted to question Wilson and had asked the police in several places to look for him. Wilson hurried meantime from New York, explained that he was in a Manhattan club when the crime was committed, and was about to leave when the detectives brought in Knight. It was Wilson who telephoned to his wife's widowed mother, Mrs. Elizabeth Marshall, that her daughter's slayer had been found.

Four detectives hurried Knight to the jail from Perth Amboy as soon as his confession was completed. They gave him no opportunity to escape from the automobile. They removed his shoes and stockings before starting and securely shackled his feet and then handcuffed his hands behind his back. The detectives had their pistols ready to repel any attack by indignant citizens, but no one molested them.

Jaeger Woolware
PRONOUNCED YAY-GER
100% VIRGIN WOOL

A New Sweater for Spring

Light and soft as a Summer breeze are these lovely new sweaters of fine alpaca—so silky in appearance, yet very moderately priced.

In gay new colors of henna, beige, burnt orange, platinum; also navy and black.

Very smart smocks as illustrated at $9.50; tie-backs at $10. and Tuxedos at $12. A comprehensive assortment of other new sweaters to meet your every need.

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The Spring Assortments of
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comprise everything that is most desirable in footwear for the younger set.

Included are novelty cotton socks (imported), plain cotton socks and ribbed cotton hose; novelty lisle socks; plain-colored socks in half- and three-quarter-lengths; golf hose; silk hose; and especially durable hose for school and play.

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Full Dress and Tuxedo Coat and Trousers
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Slight charge for alterations on Full Dress and Tuxedos

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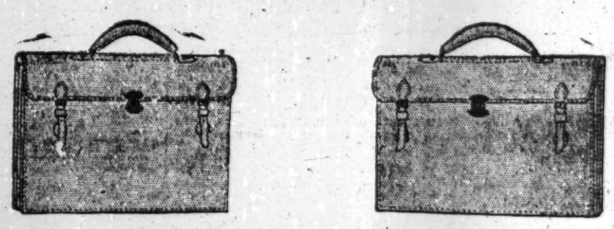

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Best results from advertising used cars for sale obtained by the Automobile Exchange of The New York Times.—Advt.

TROTZKY DECIDES TO BLOCKADE REBELS

Prefers Starving Kronstadt Women and Children to Shelling Battleships.

MOVEMENT AGAINST POLES?

Heavy Concentration of Bolshevist Troops Before Vilna Is Reported From Riga.

LONDON, March 14 (Associated Press.)—Leon Trotzky, the Russian Soviet War Minister, according to advices received here today, has decided to blockade Kronstadt despite the fact that this will entail great suffering to the 8,000 women and children in the town.

The reason for Trotzky's unwillingness to bombard the town is the presence of the battleship Petropaviovsk, which he is anxious to retain intact, the advices say.

A Bolshevist airplane was shot down by the Kronstadt guns Saturday, according to a dispatch to The London Times from Abo, Finland. Attacks by armored cars over the ice were repulsed, one car being sunk. A heavy cannonade was heard at Terioki all day Sunday.

COPENHAGEN, March 14 (Associated Press).—Advices from Helsingfors today state that Krasnoya Gorka has been recaptured from the Russian revolutionaries by Soviet troops and that the garrison now consists chiefly of a cadet corps. Leon Trotzky, the Soviet War Minister, has ordered big howitzers to Oranienbaum, on the Gulf of Finland, opposite Kronstadt, after executing M. Kolesov, chief officer of the Flying Station, and forty-four other rebels, the advices say.

The Moscow rising is reported to have been quelled after the severest street fighting. Conditions in Kronstadt are said to be serious owing to the lack of food, none having been received from the American Red Cross or the Finnish relief depots. Because of the large civilian population, which includes 700 children, the garrison's rations are extremely scanty.

STOCKHOLM, March 14.—The Aftonbladet's Riga correspondent says today that from eighteen to twenty Bolshevist divisions, with artillery and an aviation corps, are advancing against Poland in the districts of Smolensk, Vitesk, Orsha, Mohilev and north of those places.

Near Polotsk, northwest of Vitebsk, cavalry divisions with light artillery are advancing with the object of a rapid attack in the direction of Vilna, the correspondent adds.

Anti-Red Rising in the Caucasus.

CONSTANTINOPLE, March 13.—An uprising is reported to have occurred in the Kuban region of the Caucasus, the Bolsheviki having withdrawn the Ninth Soviet Army, which was sent to Georgia, and the Eighth Army, which is busy suppressing revolts in the Ukraine.

It is said that the Kuban revolt is general.

Allied police have arrested the Bolshevist Executive Committee here.

HOW PETROGRAD BEGAN IT.

Present Insurrection Started With a Strike in Cartridge Works.

A detailed report of events leading up to the rising against the Bolshevist Administration in Petrograd and Kronstadt was made public here yesterday by the Russian Information Bureau. The report, which was sent from Petrograd on Feb. 28, says:

"On the morning of Feb. 21, a strike began unexpectedly at the cartridge works in Petrograd. A fight started between the workingmen and the Bolsheviki, in the course of which several members of the Communist nucleus at the factory were killed. On Feb. 23 the strike spread to the Baltic Works. The Commissary Yevdokimov, who had come to calm the workers, was severely beaten by them.

"On Feb. 24 the Laferme cigarette factory on Vassilievsky Ostrov Island went on strike. The strikers were joined by the workers of the other factories. The island was taken by their combined forces, and an attack by the Red soldiers was beaten off. The Red cadets ordered to suppress the revolt began a regular siege of the island.

"On the morning of Feb. 25 it became known that an ice-breaker with revolting sailors had come up from Kronstadt. The sailors spread all over Petrograd, agitating freely against the Soviet Government and in favor of a Constituent Assembly. On the same day, encouraged by rumors of assistance from Kronstadt, the strikers spread all over Petrograd. It was then that the first armed clashes between the workingmen and the Red cadets occurred, resulting in casualties on both sides.

"On Feb. 26 and 27 there were no more clashes. Still, the situation continued very tense. Crowds were marching through the streets carrying banners with inscriptions: 'Down with the Soviet Autocracy!'

"During the night of Feb. 27-28, the first real battles were fought in the streets of Petrograd. Toward midnight the number of killed revolutionists was about 150. The Red cadets and Lettish riflemen were shooting ruthlessly all persons caught bearing arms."

FRENCH SUSPECT PLOT BY STINNES

By EDWIN L. JAMES.

Continued from Page 1, Column 1.

order to affect American public opinion.

The Petit Parisien fears Stinnes is trying to promote Spartacist troubles in the Ruhr.

The Echo de Paris, the leading Nationalist newspaper, sums up the situation in this manner:

"There are several solutions. First, Germany can give way and pay. This is not likely.

The second is that Germany violates more each day of the Treaty of Versailles. This is more of a problem.

"Shall we confiscate the coal of the great ports we have seized? In four days they would be empty and shipments would cease. South Germany would curse us.

"Shall we blockade the Rhine? Again this would not bring us money.

"To obtain our due France must install herself in the Rhine, levy taxes, control production, emancipate the people and confiscate the mines of the Ruhr, selling for ourselves its coal to the Germans. Then and then only will the Germans pay us. There is no use being precipitate, but this is where affairs are drifting."

It should be remarked that The Echo de Paris plan, fathered by Pertinax, is not annexation of the Rhineland but a separate Rhineland state friendly to the French.

LLOYD GEORGE ANSWERS REPARATIONS CRITICS

Commons Cheers Remark That German Counter-Proposals Were Inadequate.

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Special Cable to THE NEW YORK TIMES.

LONDON, March 14.—Austen Chamberlain, Chancellor of the Exchequer, moving in the House of Commons the second reading of the German Reparation bill, claimed without dissent complete unanimity of the House for its principle, and when he proceeded to condemn the attitude of Germany and the "ludicrously inadequate" counter-proposals of her delegates there were general cheers.

He deplored the obstinate spirit of the German people, which had indicated an intention of repudiating at the earliest opportunity the Versailles Treaty as a scrap of paper. This mentality was the excuse for and explanation of the present bill. The Allies must be prepared to take the steps within their power to impose penalties on Germany for refusing to carry out the provisions of the treaty.

Unless the Germans, he said, either cooperated in carrying out these measures or submitted in lieu of them measures which could be accepted by the Allies there would be an economic blockade of Germany sufficiently severe to bring her to reason. If Germany refused to make good to her exporters that part of the price retained in the allied countries the result would be an embargo on German trade which would mean ruin.

Horatio Bottomley's was the only reasoned or serious opposition to the bill and he moved its rejection in an oration in which the member's ebullient antipathy to everything German was robustly developed united to profound disbelief in the efficacy of the bill to achieve its end. This "fantastic and useless" plan he sought to supplant with a measure of "rigid retribution" based on the belief that Germany could easily pay.

"The mark today at a penny apiece is a wholly fine investment," argued this financial expert. There were in fact so many marks to be had that he recommended that British troops should march to Berlin, collecting reparation levies on the way. He said the Prime Minister went to the conferences in a sword and shiny armor, but when he removed his helmet a copy of the Sermon on the Mount dropped out.

Colonel Wedgwood in prophesying that the bill in six months' time would be the most unpopular measure of the session suggested a more elaborate system of collecting the debt of the Allies, one that would be more considerate of German public opinion.

Premier Lloyd George in replying to these criticisms repeated the arguments in favor of the bill which he used in last Thursday's debate. He noted Mr. Asquith's avoidance of the suggestion of alternative methods and gently chaffed Colonel Wedgwood on a proposal that would involve an army of occupation and a horde of officials. Mr. Bottomley's plan of a march to Berlin was subjected to smiling sarcasm. How many soldiers would be required to keep the lines of communication? Had the honorable member reckoned the cost?

Taking Sir F. Banbury's objection that Germany would send her goods to America instead of here, the Prime Minister asked if America was thirsting for the £50,000,000 worth of goods that now came here. The idea was preposterous, he said. Take another alternative—that Germany would send these goods to neutral markets. Did any one imagine she was not doing that now? Of course she was. As regarded the country of origin Great Britain ascertained that during the war, through her consular agencies in the neutral countries and could go on doing it.

If Germany refused to have anything to do with this bill she would be depriving herself of £50,000,000 worth of trade with the United Kingdom. It meant that Germany would be deprived of her trade with Canada and India if Canada and India chose to collect their shares of the indemnity in this way. She would also be deprived of millions worth of trade with France. And supposing Italy and Belgium did not come in she would be deprived of trade amounting to £100,000,000 with the Allies who put the bill into operation.

Mr. Lloyd George in conclusion said he ventured to predict the bill would do either one of two things: It would operate as such a severe blow to German industries if the Germans refused to pay that they would come forward with new offers, or the Allies would be able to collect such substantial sums under it, not as penalty but as a permanent arrangement of collecting the indemnity, that it would be in itself satisfactory.

The second reading of the bill was carried without a division.

URGE SIMONS TO STAND PAT.

Entente Sure to Make Better Proposals, German Papers Say.

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Special Cable to THE NEW YORK TIMES.

BERLIN, March 14. — While Dr. Simons obtained a vote of confidence in the Reichstag the Foreign Minister's speech on the reparations issue dissatisfied his friends and foes alike. Nevertheless the organs of all parties abound with appeals to him to "remain firm and wait, as the Entente is sure to make more agreeable proposals."

The Tageblatt contains the most remarkable of these appeals. It is written by Ludwig Haas, former Premier of Baden. Addressing his observations to the Entente, he says:

"You cannot cut this Gordian knot by a stroke of the sword. You may torture us with bayonets and guns, but bayonets and guns cannot restore order to European conditions, nor can they satisfy the French thirst for gold. You cannot rebuild the world without our labor, not even without our advise. You cannot treat a nation on whose industry everything depends like a horde of criminals.

SAYS GERMANY MUST DISARM.

Simons Gives Bill for Disbanding Civil Guards to Reichstag.

BERLIN, March 14.—A bill aiming at carrying out Articles 177 and 178 of the Treaty of Versailles prohibiting warlike organizations was introduced in the Reichstag today, and after a lively debate was referred to a special committee.

Dr. Simons, the Foreign Secretary, said that the application of the penalties did not relieve Germany of the obligation to disarm. Bavaria, he contended, was not directly concerned, and her excitement on this score was exaggerated.

"I am endeavoring to reach an understanding with Bavaria," he continued. "The bill undoubtedly interferes with the competence of the individual countries, but as I am responsible for carrying out the law, I must insist that the powers of the Imperial Government shall be extended in this matter."

An animated discussion followed, in the course of which Dr. Simons again urged that Germany could not repudiate the Versailles Treaty because others had violated it.

"I'm not the man, unless in the last extremity, to sacrifice our youth which escaped the war," he exclaimed.

BERLIN APPEALS TO LEAGUE.

Germans Anxious for American Troops to Stay on Rhine.

BERLIN, March 14.—The Government has addressed a note to the Secretariat of the League of Nations, protesting against the penalties being enforced by the Entente for Germany's non-fulfillment of her reparations obligations.

In connection with the reported forthcoming withdrawal of the American troops from the Rhine, the Cologne correspondent of the Tageblatt remarks: "Even with a sabre dangling at his side the American manages to retain possession of his business faculties."

The personnel of the Rhineland Inter-allied Commission, which determines the Entente's policies in the occupied zones, is of vital importance to Germany, says the correspondent, and the issue has again become acute in view of the possible retirement of the American delegates from that body.

"While this is but the logical outcome of the new American policy of non-involvement," he adds, "and while the German budget perhaps in the end will be the beneficiary because of the heavy occupation costs due to the prevailing price of the dollar, the absence of Americans in the chain of the occupation armies would deprive Germany of an element of influence which proved itself more objective and unbiased in its appraisal of German conditions than any of the Entente nations represented among the forces of occupation."

COLOGNE, March 14.—Discussing the recurring rumor that the American troops along the Rhine would be withdrawn, The Cologne Gazette says:

"Notwithstanding the hardships imposed on the Rhineland population through the forces of occupation, and granting that a general desire to have burdens lightened is most natural, nevertheless it appears that our interests along the Rhine demand the presence of American troops for the time being at least."

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HAMON'S WIDOW TESTIFIES AT TRIAL

Relates Visits to Oklahoma and Meeting Her Husband With Clara Smith Hamon.

GIRL TO TAKE STAND TODAY

Ketch Says Hamon Told Him She Fired Shot and Asked to Send Her Away to Avoid Scandal.

ARDMORE, Okla., March 14.—Mrs. Jake L. Hamon testified briefly today as the concluding witness for the State in the case of Clara Smith Hamon, charged with the murder of Jake L. Hamon, former Republican National Committeeman for Oklahoma. Nearly a score of witnesses for the defense were examined, and it was announced that the defendant herself will take the stand tomorrow.

Mrs. Jake L. Hamon had been under a physician's care since Friday, when she was unnerved by the presentation in evidence of the bloodstained undergarments her husband had worn on the night he was shot, and court also took an unusually long recess at noon today to enable her to regain her composure. Her testimony was brief and related to one or two occasions on which she visited Oklahoma, and of her meetings with her husband and Clara Smith Hamon here.

Frank L. Ketch, business manager for Hamon, and now administrator of the estate, testified at length at the morning session of court, relating conversations he had had with Hamon after the shooting, and of steps taken to induce Clara Smith Hamon to leave Oklahoma.

"Give Clara some money and have her get away," Ketch quoted Hamon as saying. He added that he gave the woman his personal check for $5,000, later regaining that amount from the Hamon estate.

Ketch said that Mr. Hamon at first told him that he had shot himself accidentally, and in a moment changed that statement to one that Clara Hamon had fired the bullet, and that the matter should be hushed up and Clara gotten away, as Mrs. Hamon and the children would come to Ardmore as soon as they heard of the affair.

"Jake, where is she?" Ketch said were his first words to Hamon when he arrived at the hospital to which Hamon had walked after he was shot.

"I did it myself," Ketch said Hamon replied.

"Don't tell me that," Ketch said he replied to Hamon.

He then charged that Clara Hamon shot him in the darkness of his room as he lay on his bed, Ketch continued, adding that Mr. Hamon said:

"I want it given out that I did it myself, and give Clara some money and have her get away My wife will be here as soon as she hears of this, and I want Clara to go. Tell the world any kind of a story; that I dropped the gun; anything."

Mr. Ketch testified that Clara Hamon still is interested in several business projects, both with the Hamon estate and with him personally. She has drawn $125 as a dividend on some oil property jointly owned with the Hamon estate since the shooting, Ketch testified.

Ketch outlined Clara's property as 3-120,000 interest in an oil lease; 5-70 interest in another lease, a good-paying piece of property, from which her income had been as high as $400 to 500 a month; $5,000 worth of stock in another oil company, and stock in a motion-picture show. Ketch also said Hamon had given Clara a ten-carat diamond.

Ketch identified a contract signed "Clara Smith," releasing Hamon from all claims.

Defendant's Letters Read.

Neither of the letters read into the record today bore a date line. In one mailed from Kansas City, Mo., April 8, 1915, the writer expressed worry because one, Audrey, had told her that Mrs. H— had written one of the boys at an academy and told about Hamon's relations with the girl. "It kills me to think my lovely friends at college will know that mess of stuff," she wrote. The letter is signed, "All my love, Clara Smith."

The other one, mailed special delivery from Kansas City, Mo., July 19, 1915, follows:

"Monday.

"Dearest: I just received your letter. You complain of not hearing from me. Dearie, I've written you every day. One letter was not mailed, which will make only one day without a letter. * * * I am unhappy here; I am wasting money to stay, so I believe I will go home. I don't want to, but since I can't come to you now, I believe you would feel better if I were home. * * * From your letters I really can't tell what you want me to do. * * * Why don't you be more explicit? Is it the Enid matter that makes you keep me away, or is it Mrs. H——? To save my mistakes and troubles after I come to Oklahoma you had better tell me truthfully before I come. If it is any other reason than what you have told, I will some day know and there will be trouble. I am forewarning you——. I am telling you in plenty of time to save yourself. * * * You have been as much to blame as I for the ills of the past and you have as much at stake for the future as I. * * * You must be as good to me as you expect me to be to you, otherwise I am not the girl you are looking for. I wouldn't be happy there if you failed me in any way, and unhappiness brings about other things. Darling, I love you dearly——. You have that love without the asking. Don't expect me to do all the yielding——. It is not right and I can never think so. * * * With all my love forever. Devotedly,

"CLARA."

Several of the early witnesses for the defense testified as to the character of Everett Sallis, a taxi driver, who testified Saturday for the State regarding the trip of Clara Smith Hamon to Cisco, Texas, when she was on her way to Chihuahua, Mexico.

Deputy Sheriff Ballew, one of the defense witnesses, said he had been with Sheriff Barrett at the hospital the day before Hamon died and had heard Hamon say he did not want Clara prosecuted.

Miss Ella Rission described lights in the hall and on the street which illuminated Hamon's room at her hotel, where Hamon was shot. She said she since had seen a man raise a chair with the regular room lights out, and that his action was plainly visible by the street and hall lights.

George Warner, a barber, of Ardmore, testified to having seen Mr. Hamon and Clara in front of the hotel between 6 and 7 o'clock.

"I saw Clara drive up and join Mr. Hamon, who jerked her into a chair and asked: 'Where d— have you been?' Warner testified.

"Do not be cursing me, Mr. Hamon," he quoted Clara as having replied. He further testified that after this Clara went into the hotel, and that Jake followed shortly.

The defense asked the witness if Mr. Hamon had attempted to beat or threatened to kill her after he had pulled her into the chair, and Warner replied "No." He was asked if Mr. Hamon appeared to him to be drunk, and the witness said that he was unable to ascertain.

Will Harris, negro porter at the hotel, testified that he went to work at 7 P. M. and at 7:10 P. M. was called to Clara Hamon's room, where he took an order from Clara for food and went out. He said Hamon, who had followed him in the hall, then passed in, and he heard Hamon make a profane remark. When he returned with the food, the negro said, Mr. Hamon was not in the room.

Hamon's Doctor Testifies.

Dr. S. D. Deport said that he gave Hamon an anaesthetic before he was operated on, and that the night before he died he was at the bedside. The witness said Hamon told him to "gauge my anaesthetic," because he had been drinking heavily.

On cross-examination Dr. Deport said Hamon was not drunk or he would not have referred to gauging the anaesthetic.

Clara Belle Homer of Warren, Pa., a trained nurse, who attended Hamon, said she had not heard Hamon tell any one how he was shot, nor had he told her, and that she was with him at night except when she went out to prepare medicine.

At this point Attorney McLean, for the defense, in an argument as to admissibility of certain evidence, said it was the defense's contention that Hamon made no dying statement.

Miss Homer said Hamon used "very profane" language while at the hospital. She said that neither a minister nor Jake Hamon prayed while she was there. The nurse said no conversation had gone on without her hearing it, and she remained obdurate under State efforts to change her testimony.

Frank Wesley, clerk at the hotel where Hamon was shot, testified that Clara received a telephone call at 8:12 Monday morning.

Rosa Cannon, also a nurse who attended Hamon, said she worked from 7 A. M. to 7 P. M. and that she attended no other patient. She said she called Clara Hamon about 8:15 on Monday and that Clara soon came to the hospital.

Miss Cannon testified that Hamon called for Clara and that when Clara came Hamon held out his arms, drew her into them and kissed her. The nurse said that when Clara left Hamon asked her to return in the afternoon.

Miss Cannon said she was away from Hamon only five or ten minutes at a time and that she had seen no praying at any time.

She said that Dr. Irwin, who on Saturday gave a dying statement of Hamon, came once, and that Mr. Hamon asked him to come back again, and that they did not talk much. She said Hamon did not tell her the defendant shot him. She said Clara's face and hands showed no bruises.

Only three or four witnesses remain to be called by the defense.

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Meanwhile Bank Can't Meet $1,000,000 Obligation and Retail Stores Are Bankrupt.

Special to The New York Times.

FARGO, N. D., March 14.—North Dakota's acute political and financial situation, created by the operations of the Non-Partisan League and its control of the State Government, resulted today in the circulation of petitions to recall three Justices of the State Supreme Court, all elected with the Non-Partisan League endorsement, and to recall five State officials, also elected to office through the league's activities.

Officials affected are Governor Lynn J. Frazier, Lieut. Gov. Howard Wood, Commissioner of Agriculture and Labor John N. Hagan, Attorney General William Lemke, State Auditor D. C. Joindexter, and Justices H. A. Bronson, J. E. Robinson and R. H. Grace of the Supreme Court.

This was accompanied by new difficulties for the Administration in the handling of the Bank of North Dakota, the financial institution created under an act of the Legislature and which the State Supreme Court held in a decision last Saturday was a private corporation. The bank is obligated to pay $1,000,000 to the Merchants' Loan and Trust Company of Chicago tomorrow, security for which the State Bank hypothecated $1,200,000 of State bonds. F. W. Cathro, manager of the Bank of North Dakota said today that no arrangements had been made to pay this loan and that no arrangements for extension of time have been made. The bank is without sufficient cash to meet the obligation.

Still another development today complicating both the political and the financial situation was the filing of voluntary receivership proceedings by the Consumers' United Stores Company. This concern was organized by the Non-Partisan League; it has collected about $2,000,000 from farmers of the State and operated twenty-seven retail stores. W. G. Johnson, secretary-treasurer of the company, was appointed receiver by Judge Moellering of the Ward District Court. No papers are on file to show the exact financial condition of the company and officials of the concern refused to discuss the question.

Circulation of the recall petitions today followed the signing of petitions for the initiation of a group of seven laws aimed at closing the Bank of North Dakota, and restricting the so-called industrial program, which the State has undertaken in compliance with the platform of the Non-Partisan League. These laws would be voted upon at the time of the recall election, in the event that the holding of the election is approved at a convention of the coalition forces opposed to the Non-Partisan League which will be held at Devil's Lake March 30-31. The call for the convention also was issued today, the Chairman of the Republican and Democratic State Central Committees joining in the call.

The situation which confronts the Bank of North Dakota and the State Industrial Commission, which is in charge of it, has been made critical by the Supreme Court decision which holds that political subdivisions of the State which have money on deposit in the bank have the right to maintain actions for the recovery of their funds just as they would have the right to sue a private bank.

The Industrial Commission refused to permit the bank to repay deposits to political subdivisions in certain cases, and Sargent County, one of the affected subdivisions, began suit and garnisheed the funds redeposited by the State Bank in the private banks within Sargent County and in an adjoining county.

The Court held over the protest of the Industrial Commission that such garnishments are valid, that the Bank of North Dakota is not the State itself doing business, but a separate agency apart from the State possessed of none of the sovereign power of the State.

YOUNG KAHN IMPROVES.

Resting Well After Motorcycle Collides With Auto.

Special to The New York Times.

HUNTINGTON, L. I., March 14.—Gilbert Kahn, eighteen-year-old son of Otto H. Kahn, the banker, and Miss Olive Crowe, daughter of Mrs. Pauline Crowe of this place, where injured yesterday afternoon in a crash between the Kahn motorcycle and an automobile in which were Miss Crowe, her mother and Edward Staudenmyier. Both are in the Huntington Hospital, where staff surgeons and specialists at first believed that they had broken skulls. Today the doctors reported Kahn's condition as "very favorable," and said that they did not think Miss Crowe's skull was fractured.

The car driven by Miss Crowe was almost in front of her own home when the accident happened. Both vehicles were traveling south in New York Avenue. Kahn, a student at Groton, home for the holidays, fell unconscious in the roadway and Miss Crowe's head collided with a top support.

The doctors at first contemplated operations in both cases, it was said, but held extreme surgical measures in abeyance after a study of X-ray photographs of the skulls of the two patients.

COLLISION KILLS A BOY.

Joseph Marquart Victim of Crash Between Surface Car and Truck.

A boy was killed last evening when a northbound surface car collided with a motor truck at Seventy-ninth Street and First Avenue. It was not until after the accident that it was discovered that any one had been killed. Later it was ascertained that the victim was Joseph Marquart, 8 years old, of 333 East Eighty-eighth Street. Firemen had to be called to jack up the car so that the boy could be removed. He died later in Flower Hospital.

There was another collision between a car and a motor truck at Ninety-fourth Street and Second Avenue. The car was filled with passengers and the force of the blow sent them spinning from their seats, broke the windows and crushed in the vestibule. Mrs. Ella Fassler, 338 East Ninety-second Street, suffered bruises and shock, and Joseph Cherns, 300 East 143d Street, had a left rib fractured. Both were taken to the Reception Hospital.

CANADIAN PACIFIC'S YEAR.

$216,641,149 Gross Earnings Allow $21,877,635 for Dividends.

MONTREAL, March 14.—Net earnings of the Canadian Pacific Railway Company for 1920 were $33,153,044, it was disclosed in the annual report made public today.

Gross earnings amounted to $216,641,349, with working expenses, including all taxes, of $183,488,305. Fixed charges were $10,775,409, leaving a surplus of $22,377,635.

Net revenue, after deduction of $500,000 for the Pension Fund, left $21,877,635 available for dividends. After payments of all dividends for the year, the surplus from earnings of the railway and its lake steamers is $450,359.

Special income for the year, after making allowances for contingent reserves, is $10,966,448.

DIAMONDS

Co-operating with the Wanamaker Jewelry Store Certain Financial and Diamond Interests have combined to offer

A $300,000 Collection of

DIAMOND JEWELRY

At 25 to 35 per cent. under current prices

ALL PIECES MOUNTED IN PLATINUM

Diamond Wedding Rings
Current prices....$195 to $500
Sale prices.....$135 to $375

Diamond Fancy Rings
Current prices...$130 to $4025
Sale prices,..... $90 to $2875

Diamond Brooches
Current prices...$310 to $2450
Sale prices.....$230 to $1750

Diamond Bar Pins
Current prices...$260 to $2600
Sale prices.....$180 to $1825

Diamond Scarf Pins
Current prices.....$45 to $750
Sale prices.....$30 to $550

Diamond Lavallieres
Current prices...$100 to $1150
Sale prices..... $70 to $800

Diamond Bracelets
Current prices..$1400 to $3560
Sale prices.....$1085 to $2800

Diamond Wrist Watches
Current prices... $695 to $1720
Sale prices.....$500 to $1225

Diamond Pendant Watches
Current prices..$1180 to $3225
Sale prices..... $875 to $2300

Some examples of the collection

Of the 386 pieces in the collection the following are listed merely as examples:

	Current price.	Sale price.
Calibre sapphire and diamond hoop ring	$745	$530
Oriental pearl and diamond hoop ring	$550	$390
Single stone diamond in octagon setting	$620	$440
Fancy two stone diamond ring	$825	$585
Emerald and diamond fancy ring	$910	$650
Fancy cluster with large centre diamond	$1995	$1425
Fancy ring with emerald cut diamond centre	$2800	$2000
Fancy diamond ring, Navette diamond centre	$3295	$2350
Single stone Navette diamond ring	$4025	$2875
Fancy diamond bowknot bar pin calibre sapphires	$650	$465
Diamond and cabochon sapphire bar pin	$565	$400
All diamond bar pin	$1345	$950
Diamond and sapphire bar pin	$1265	$900
Fancy diamond bar pin	$1750	$1250
Diamond and sapphire circle brooch	$740	$525
Diamond and sapphire bowknot brooch	$1825	$1300
Rectangular diamond wrist watch	$1050	$725
Fancy diamond and sapphire wrist watch	$1720	$1225
Fancy diamond and sapphire pendant watch	$3225	$2300
Flexible diamond bracelets	$1400 to $2485	$1035 to $1775
Diamond and pearl scarf pin	$350	$250
Diamond and sapphire circle scarf pin	$235	$165
All diamond fancy scarf pin	$400	$285
Diamond and calibre sapphire fancy scarf pin	$490	$350

It is fair to state that the primary diamond market is firm today and shows no sign of lower prices. This makes the offering recited above all the more remarkable, especially as the diamonds are of the first quality and in settings most in request at this moment.

Jewelry Store—Main Floor, Old Building—Motor Entrance at Tenth Street.

John Wanamaker
Broadway at Ninth, New York.

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Silk and Cashmere Stockings—$3.50

So perfectly combined are the textures of the new silk and cashmere stockings that the soft comfort of wool is attained without sacrificing the grace of silk.

Yet the service they give is still more remarkable, especially in relation to their cost. Plain, $3.50; clocked, $4.50.

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Victrolas $25 to $1500. New Victor Records demonstrated at all dealers on the 1st of each month.

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This trademark and the trademarked word "Victrola" identify all our products. Look under the lid! Look on the label!
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Foreign Rate Cut Two Cents

April first, the foreign rate for The Minneapolis Journal becomes 20 cents, a cut of two cents a line. The adjustment to this lower rate is automatic on all existing contracts, and does not necessitate sending a new contract or revision of present contracts.

This reduction is made possible by the recent cut in newsprint, and the promptness with which The Journal is passing on this saving to its advertisers is another proof of the co-operation which this newspaper always has given its national advertisers.

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SAYS MRS. STOKES WAS IN MAN'S ROOM

Architect's Wife Relates What She Saw From a Roof on a May Night in 1914.

CALLED HUSBAND TO LOOK

Testifies She Heard Wallace Say "Pull Down the Shade," While Mrs. Stokes Sat on the Bed.

The trial of the W. E. D. Stokes divorce case yesterday before Supreme Court Justice Finch was partly taken up with argument as to the admission of testimony involving Edgar T. Wallace, a San Francisco oil investor, but the evidence at the afternoon session given by Mrs. N. Matteossian, of Bayside, L. I., wife of an architect, developed the most direct testimony yet offered as to the alleged misconduct of Mrs. Stokes, and after the case had been adjourned for the day, Mrs. Betty Inch, who has had experience in the courts, projected herself into the proceedings.

Mrs. Inch was waiting outside the courtroom, and was introduced to Martin W. Littleton, counsel for Mrs. Stokes, by a court officer. After she had talked with him for a time she said she had received an offer of $1,000 from Mr. Stokes to testify against his wife but had refused it, and had told of the offer and put certain letters bearing on it in the possession of Mr. Littleton.

Francis L. Wellman, chief counsel for Mr. Stokes, was asked about the matter last night, and said he had never heard of Mrs. Inch as a possible witness. He then telephoned Mr. Stokes about it and on hearing from his client said:

"Mr. Stokes tells me that the woman called on him and asked $10,000 to testify as to certain alleged happenings in the past life of Mrs. Stokes, and Mr. Stokes refused to have anything to do with the woman or her offer."

Whether any mention will be made of the incident in the course of the trial could not be learned.

On a May Night.

It was in the afternoon, after the Wallace argument, that Mrs. Matteossian gave her evidence, which concerned what she saw on a May night in 1914, in the sleeping apartment of Mr. Wallace, at 13 East Thirty-fifth Street, at which time the witness was sitting on the roof of the building in which she lived.

"I was in Denver in 1917, 1918 and 1919," she said. "No, I'm wrong. I mean I lived there in 1907, 1908 and 1909. It was there that I first met Mrs. Stokes. I next saw her going into Mr. Wallace's apartment, which was under our own at 13 East Thirty-fifth Street, New York. I saw her entering it half a dozen times. Some night in May, 1914, my husband was drawing and it was very warm. My husband's brother and I went out on the roof of the extension, where we sat about eight feet from the window of Mr. Wallace's rear room.

"I saw a woman get out of bed, sit on the edge of the bed, go to the dresser and fix her hair. The woman was Mrs. Stokes, I am positive. She had on an undergarment, but I couldn't say what kind it was. I heard Mr. Wallace say, 'Pull down the shade,' and then he came himself and pulled it down. He had on his underclothing. I called my husband and he came out on the roof immediately."

The witness said she once met Mrs. Stokes going up the stairs to the Wallace apartment, accompanied by her mother. The witness was in the Wallace apartment herself every day, she said, because they had the same maid, Martha Jones. She noticed a picture of Mrs. Stokes wearing an evening gown standing on Mr. Wallace's dresser. In answer to a final question the witness said that Mrs. Stokes turned on the light when she left the bed to go to the dresser.

Cross-examined, the witness could not remember when or where she first saw Mrs. Stokes in Denver, but it was on one of the main streets. She "had no idea" whether or not Mrs. Stokes was alone or whether somebody pointed her out. The witness said she told her story to Mr. Stokes last year after she had been taken to him by Mrs. de Aquinas of Bayside. Her husband will testify today if the trial is not stayed.

Mrs. Stokes May Ask for Stay.

It was said last night that the admission of the Wallace evidence might result in an application on behalf of Mrs. Stokes for stay of the trial until the higher courts pass on an appeal from the decision. In this case a stay of a week or more might be asked. Herbert C. Smyth, for Mr. Stokes, had stated that if the testimony involving Wallace were rejected the plaintiff would have no more evidence to offer. This indicated that Mr. Stokes will not take the stand himself.

The argument in the forenoon as to the admission of the Wallace evidence was precipitated by the first calling of Mrs. Mabel Matteossian at the beginning of the session, and lasted all forenoon. She was asked to identify a photograph to which Mr. Littleton objected, and after the picture had been marked for identification but not received in evidence, Mr. Littleton objected to testimony from her as well. She was then withdrawn as a witness and the Wallace argument started.

Mr. Littleton thought at first it would expedite the trial if the Wallace charges were thrashed out at the main trial, but learned later that Mr. Wallace, who denies the charges against him, is unable to come East at present to testify.

Mr. Smyth, for Mr. Stokes, consented to an adjournment of the trial until Wallace's testimony could be taken up by deposition in San Francisco, and offered additional money should it be needed. He declared that Mr. Stokes is anxious to have the case ended as soon as possible in order that the custody of the children may be determined.

The first witness after the testimony was resumed was Valentine A. Kubicke, the chauffeur for S. Montgomery Roosevelt, an artist. Kubicke, who told on Friday of finding Mrs. Stokes posing in scanty attire in the studio in 1917, said he had refreshed his memory from a letter of recommendation from Mr. Roosevelt, and had found that the events referred to occurred in 1916. He identified a photograph of Mrs. G. Kearny, also known as Mrs. Yerkes, who was a close friend of the artist and of Mrs. Stokes.

After Justice Finch had read an amendment to the effect that the defendant might have twenty days in which to formulate his case, Mr. Littleton, for Mrs. Stokes, made an objection.

"I am not ready to allow the whole country to read testimony concerning this woman," he said, "when we are not in a position to combat it with other testimony; it may be months before her answer is before the public and her testimony taken."

The Court then accepted an objection on Mr. Littleton's behalf to "every question and answer relative to Wallace."

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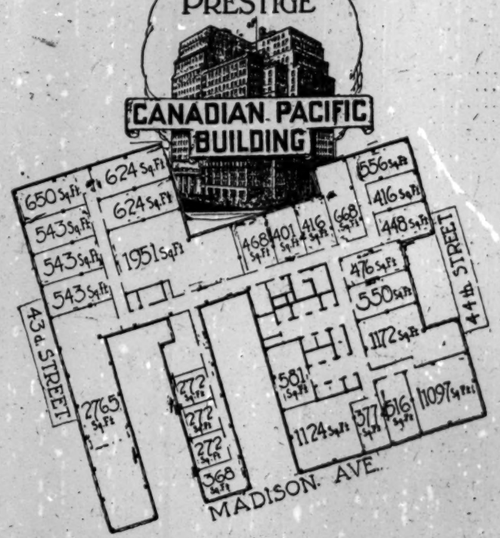

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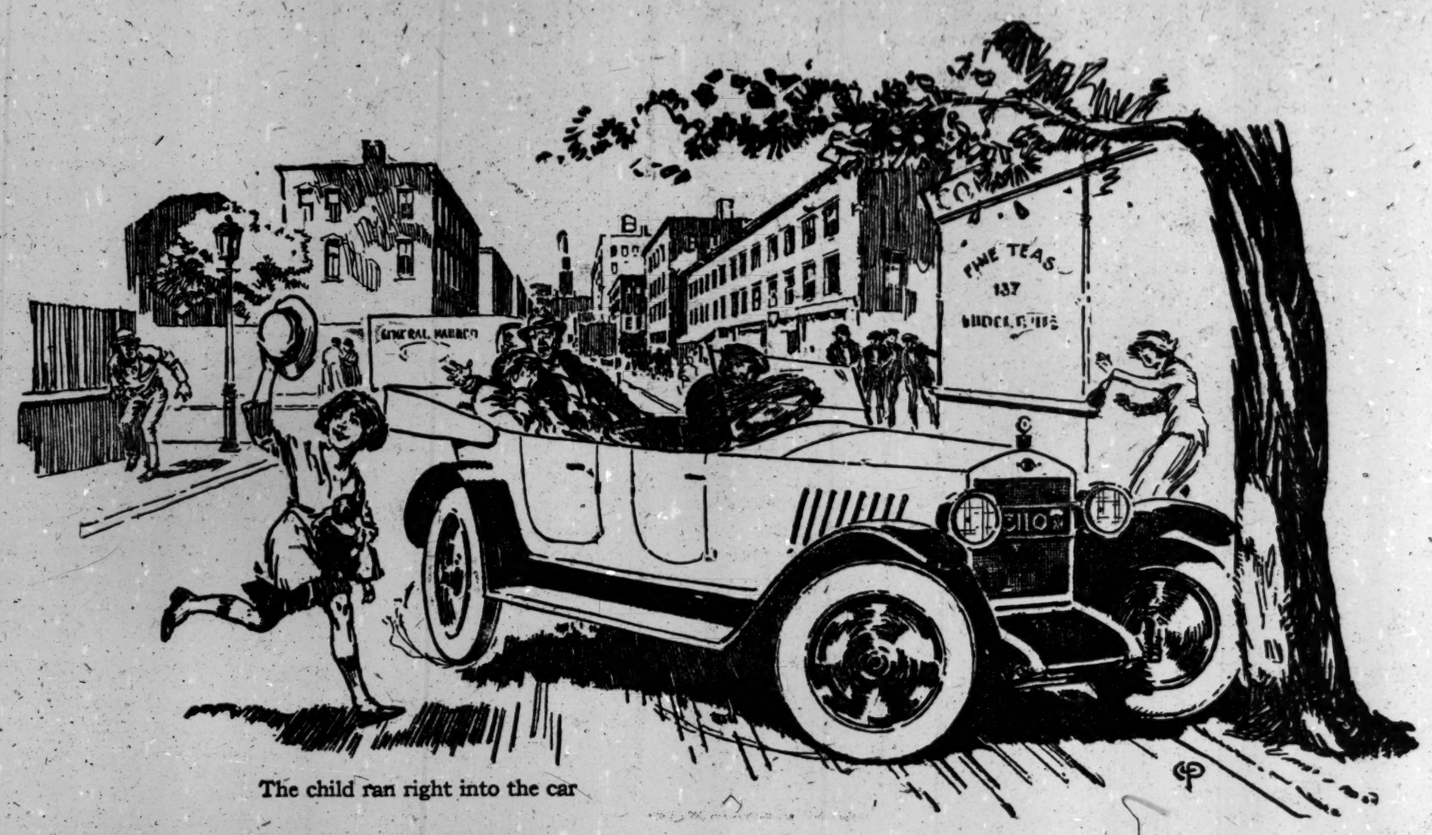

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NEW YORK, TUESDAY, MARCH 15, 1921.

AN ILL-CONSIDERED PROPOSAL.

To certain minds, otherwise unoccupied, the happy thought has occurred that the German reparations dispute should be submitted to arbitration, and that Uncle Sam ought to offer himself as the arbitrator. The suggestion appears to be receiving languid attention in Washington. It can hardly get beyond that, for it will not bear serious examination.

In the first place, it is not an indefinite and unjust "claim" which the Allies are making upon Germany. She is charged with deliberate failure to carry out a treaty obligation. The specifications are precise. The articles to which she signed her name are cited and her promise is contrasted with her performance. Where in all this is there any opening for arbitration? It is a clear case of Germany either keeping her word or refusing to keep it. On such an issue there can be no nice balancing of reasons on one side and the other. True, Germany may ask for consultation and adjustments in regard to the ways and means of living up to the Treaty; but the Allies are perfectly willing to accord her that grace. It is not necessary to appeal to a third party.

Furthermore, even if there were a warrant for resorting to arbitration, the United States should be the last to propose good offices. We are still at war with Germany. With what face could we offer to smooth out her controversy with the Allies? We have our own demands to make of Germany, some of which will be severe. Could we be expected to waive these and run upon an errand to which we are not called?

Strangely enough, the proposal that the United States should go into the arbitrating business on Germany's behalf comes from men who have had paroxysms of fear lest this country enter the League of Nations. But if we undertook to arbitrate the German reparations, we should get into a mess a thousand times worse than anything which those most affrighted by the Covenant have imagined. We should be in the thick of Europe's heaviest complications, and should be there with no hope of doing anybody good, while certain of doing ourselves great harm. If we have any friends abroad, they would be alienated by such a course. And as for the debts due to this country from European nations, they might as well be written off at once if we were to set about the rôle of an "honest stockbroker" for Germany, like so many imitation Bismarcks. The whole scheme is foolish and dangerous. It had better be dropped immediately for the half-baked thing it is.

THE DAUNTLESS DISINTEGRATOR.

So numerous and minute are the gradations of the intellectual hierarchy of the Republican Party that outsiders can hardly be expected to know whether or not Senator JOSEPH IRWIN FRANCE is one of the "best minds." That he is addicted to broad statesmanlike concepts is, however, clear from some views which he set forth in this city on Sunday. To think of cancellation of the allied debt makes him shudder, he admits; but he has an easy formula for paying it off. Fix the German indemnity at fifteen billions and give Germany a five billion credit for the cables and the African colonies. Then let the Allies turn over the cables and the colonies to America at cost, leaving Germany with ten billions to pay the Allies, and the Allies with five billions to pay America. America can spend any extra funds on hand in developing Africa, to which, says the Senator, we have "a sovereignty right," because HENRY M. STANLEY planted the American flag all over the continent.

This is a magnificent plan for world reconstruction in itself, but it is only a beginning. The Senator's mind ranges far beyond it. As quoted in a publication which can hardly be suspected of any desire to misrepresent him, he said further:

> I favor an international conference for concerted action in disintegrating empires and arranging for the intellectual advancement of peoples instead of guaranteeing by force the status quo of the world.

An international conference for concerted action in disintegrating the Turkish and Austrian Empires, and reducing the German Empire to its proper limits, was held at Paris early in 1919. Senator FRANCE did not seem very well satisfied with the work of this conference, but at any rate the empires were disintegrated. One or two empires were left, and it is not hard to guess whether the Senator would prefer to begin with the empire of Britain or that of Abyssinia. Let us have a little disintegration, please, and be quick about it. Unfortunately it looks as if an international conference for disintegrating the British Empire, for prudential reasons, would have to be held, as so many previous conferences of Germans, Sinn Feiners, Indian revolutionaries and Russian Bolsheviki have been held, in Madison Square Garden, protected by the New York police.

THE ALL-AMERICAN MEETING.

In his endorsement of the patriotic mass meeting at Madison Square Garden in this city on March 18, Vice President COOLIDGE says: "All American hearts will be in sympathy with this movement to reconsecrate Americanism to American ideals and to mobilize public sentiment against the spread of mischievous propaganda among our people." National Commander GALBRAITH of the American Legion states the object of the meeting more explicitly when he says that it is called "to check insidious and treasonable propaganda now being circulated, creating unrest and dissension, threatening American institutions and inviting revolution." The promoters of the so-called "Horrors of the Rhine" meeting on the night of Feb. 28 and the participants in it included not only partisans of Germany but enemies of the United States Government. The alleged purpose of the meeting was only a disguise, and a very thin one. For the first time since the war the pro-Germans showed themselves unrepentant and truculent, in their true colors. Speeches that verged on the seditious were made. It was plain that a temper of hatred for the Government, whose flag was displayed hypocritically, swayed many individuals in the audience. To serve, aid and exalt Germany was the mood of others, the majority. A purpose to make bad blood between the United States and its ally France was manifest. It was as if the propagandists, who had been working under cover for a long time, thought that they were winning over the American people and could come out into the open and exult in their work, especially as they had friends in the City Administration. But the German psychology was wrong, as usual.

A storm had been gathering against the methods and behavior of these gentry, and it needed only such an audacity as the "Horrors of the Rhine" meeting to explode the resentment of decent Americans. They have not forgotten what the war was about or the enemy's evil character in the war. At heart they are as loyal to the allies by whose side they fought as ever. Honor and fidelity are still characteristic of Americans. They have remained quiet under great provocation, but their righteous wrath has been rising. Vice President COOLIDGE did not exaggerate when he said of the all-American mass meeting: "To every good American the Garden that night will be the shrine of the nation."

WORKING RULES AND WAGES.

Spokesmen for the railway workers are saying that they require seven weeks to present evidence about the working of the rules under which the companies have given evidence to show that they are paying $300,000,000 annually for labor which results in no product. When the men charged that the companies were diverting their resources from the wage fund, and padding their expense accounts by giving out work to shops managed by Directors interlocking with the railway Directors, the companies made reply overnight. The workers ought not to need weeks to give evidence on an equally simple issue. The point is important because already the question has been pending a year, and wages once paid out cannot be recovered. The national agreements by express provision, and by their very nature, ceased with national administration of the railways.

The point as to their continuance was promptly raised by demand of the unions, and promptly denied by the companies on the ground that the President submitted wages alone to the committee representing the workers and the companies. In April last year the workers presented the same demand to the companies individually, and there followed only scattering and indecisive conferences between individual companies and their workers. The decision of the Labor Board raising wages under the Transportation act followed in July, 1920, and included an assumption of jurisdiction over the rules question. That was the first appearance of that question on the record, and the companies addressed themselves to it at the hearings last January. Now, in March, two months more at least are necessary for a judgment on the merits, the men meanwhile having in their pockets the wages which the award is to govern. That is not a method suitable to follow in wage questions prolonged unduly, when the companies are in the desperate condition which no longer can be disputed. The procedure would be hastened if the sums put in dispute by the Labor Board's joinder of the rules and wages questions were to be impounded, to abide the result. That would be preferable to a crop of receiverships.

It is commonly said that the present crisis puts private ownership and management on trial. That is a curious comment to make on a question due solely to Government operation. It is more true to say that the present crisis is an indictment of Government operation. Rates and wages are both fixed by public authority, and there is no doubt that operating expenses are 90 per cent. of earnings, and that wages alone absorb a proportion of the total earnings equal approximately to the total expenses under private operation, including interest, dividends, materials, and all else. The bulk of the increase is in wages. The complaint is not that the wages are excessive in themselves, but that they are not earned by work done. The wages go to the payment of more men than are necessary, or for more hours than are necessary. The high cost of railway living is due to duress. Six men are to do the work of one, or more hours are to be paid for than are worked, not because the wage is just or productive, but because if the demand is not granted the power to stop transportation may be resorted to.

THROWING OUT BALLAST.

It begins to seem that the French know better than anybody else how to deal with the Germans. Over the opposition of Bavaria, the German Federal Council on Sunday adopted the Government's law ordering the disbanding of the Einwohnerwehr and all other "self-defense organizations." That apparently includes the famous Orgesch. Bavaria complains of bad faith on the part of the Federal Government, and there will be meetings of protest; also, it goes without saying that the disbanding will hardly be carried out to any greater extent than is absolutely necessary. Under cover the organization will remain and such arms as these forces possess will be hidden away wherever possible.

Nevertheless, it is something to have got this definite action from a Government which in January protested that the Einwohnerwehr was all but indispensable in East Prussia and Bavaria. Officially the German Government is now going to carry out the work of disarmament as provided by the Treaty and the Spa agreements. It will hardly be more than partly successful. If the organization has to go out of sight, if some of the arms are confiscated, if official Germany is compelled to forbid, with such authority as the Government possesses, these very questionable organizations whose purpose is certainly not innocent, their influence will be much reduced.

It seems probable that if the allied troops had not occupied Düsseldorf and the other towns taken last week this would not have happened. The German mind moves slowly, unless it is dealing with purely Teutonic fantasies, but it does move. It is perhaps another sign of the times that Dr. SIMONS could publicly express in the Reichstag on Sunday sentiments which he has quite possibly entertained all along, but which are very different from the sort of things he was saying ten days ago. Something more than mere "intoxication of victory or lust for power" is back of the allied demands, he tells the assembly; all the allied countries are suffering from "extraordinarily heavy troubles and distress." The men who direct German public opinion know that and are glad of it, but the docile masses have been induced to forget it. Moreover, says Dr. SIMONS, a better world perspective can be obtained from London than from Berlin—news that must be surprising to the Germans if to no one else. People who go to London and meet the allied leaders will realize that the whole world thinks that Germany is in the wrong and is doing nothing to undo the harm she caused. If she continues obstinate, says Dr. SIMONS, that opinion will be confirmed and Germany will lose the good-will she needs to get out of her troubles.

It is a little late for this good advice, which Dr. SIMONS needed a good deal of courage to give to a nation in Germany's present frame of mind. Germany has lost the world's good-will and will have a hard time getting it back. Nevertheless, it can be done to some extent. Dr. SIMONS thinks the allied terms are "a political-financial utopia and economic nonsense." Let Germany disarm in earnest, give up her stubborn refusal to keep her promises until the bayonet is at her throat, and see what she can do toward meeting the allied demands. There is good reason to believe that the chief ground for German opposition is the fear that it would be possible to pay the indemnity and rebuild France, if Germany really tried.

THE DUBLIN EXECUTIONS.

If any advance toward the tranquillization of Ireland were made by the executions in Mountjoy Prison in Dublin yesterday, it would be difficult to raise any question about the justice or the policy of the act. The men had been convicted, two of them of murder, the other four of high treason. These are crimes justly punishable by death. But nobody could convince the 20,000 persons surrounding the prison that the men were justly executed. They regarded them as martyrs, not as criminals. Their standards of judgment in this matter are not those of ordinary law-abiding communities, but are determined by their implacable resentment against England for denying them what they have been taught to consider their right to independence.

To the argument that the British Government, by showing leniency to these men, would have directly encouraged the perpetration of further barbarous crimes, the answer is that the deterrent effect of the death penalty inflicted is altogether lost owing to the state of public opinion in Ireland; and in legal theory of punishment for crime, fear of the law inspired by the punishment, particularly the death penalty, is held to be a most important element. No such fear has been inspired, justice, in part, miscarries, and somewhere there is responsibility for it.

It cannot be denied that a great part of the responsibility falls upon the Irish people who have been moved by reckless leaders to set their hearts upon the attainment of an impossible thing. But some part of the responsibility is chargeable against the Government, which by its half measures prompts to crimes in Ireland which it does not take adequate measures to prevent. Military law, like a blockade, to be respected must be effective. The Government permitted its intelligence officers to seek lodgings in undefended places where they were easily put out of the way by assassins. It sends small constabulary forces about the country where they are all the time exposed to murderous attack from ambush. If these crimes are to be prevented, if Ireland is to be quieted, a force sufficient to those ends must be kept there either until the sentiment of the Irish people undergoes a change, or a settlement is effected. It is not so much the infliction on these men of the penalty of their crimes that is to be criticised as the deplorable conditions which provoked the crimes and the half-way policy which made their commission possible. These conditions it is to be feared will continue, with frequent instances of savagery which can be repressed only by a strong arm, not by a nerveless one.

MONOPOLISTIC PRICE FIXING.

The hearing at Albany today on Senator MEYER'S bill amending the law in relation to contracts for monopoly will probably be one-sided. No one can openly defend the practices which the bill aims to prevent. This does not mean that indirect and secret efforts will not be made to defeat it. Its purpose is to enlarge the scope of the existing statute, which makes illegal every contract or agreement or combination whereby there is established a monopoly in the manufacture or sale of "any article or commodity of common use." The proposed amendment would cover "any article or product used in the conduct of trade, commerce or manufacture."

The reason for the change is plain. A monopolistic price might be fixed, for example, in the case of some chemical. This might not be of common use, but might be absolutely essential in the manufacture of articles which are of common use. It is this kind of monopoly at the source which the pending bill would strike at. The most offensive monopolistic combination of the sort is that which now domjnates the photo-engraving industry. In it a labor union fixes the price which must be asked for the product, and will not permit its members to work for any manufacturer who refuses thus to have the price of his wares dictated to him.

That it is a glaring case of oppressive monopoly is not disputed. The Meyer bill would outlaw it and would give prompt relief by injunction to any person or firm threatened by it with loss or damage. It is a proper and needed measure and there ought to be no doubt of its going through the Legislature.

CONSERVATIVE NEW HAMPSHIRE.

At the general election in November three proposals to amend the New Hampshire Constitution were submitted to the people. On the proposal for a State income tax the vote in round numbers was, Yes 40,000, No 32,000; on the proposal for a State inheritance tax, Yes 48,000, No 26,000; on the proposal to reduce the size of the Legislature, Yes 51,000, No 30,000. A two-thirds vote being necessary for ratification, the proposals failed. The Legislature decided to submit them again to the people and also a new proposal to remove the word "male" from the Constitution. Last week all four failed to get the necessary two-thirds. The income tax and inheritance tax amendments even failed to get a majority. The cities were strong against all the amendments. In the country towns opinion was divided. Little Benton was the "banner town" of progressivism, if the amendments are progressive. It voted 21 to 0 for the income tax, 5 to 0 for the inheritance tax, 4 to 1 for a smaller House and 19 to 0 for the elimination of the word "male."

The City of Rochester cast but 98 votes for the income tax and 1,472 against it. Without pretending to pass any judgment on the fiscal needs or methods of New Hampshire, it may be permitted to persons living or doing business in this State to admire the superior privileges of their New Hampshire brethren, who don't have to have a State income tax imposed upon them without their consent. It is noticeable, however, that the total vote on the amendment is some 55,000 as against 81,000 in November. Interest in even the most important referendums is hard to stir and quick to drop. Evidently the sturdy opponents of change have less inertia than its friends. The fate of the amendment permitting women to hold office is queer. One would have supposed that the women voters would put it through. There are two women in the House of Representatives. Their right to their office seems unaffected. They hold their seats under the provision of the State Constitution giving the Legislature the power to be the judge of the election of its own members. State Senators, however, can only be elected from the male population.

A woman was elected Register of Probate last Fall. She will take the oath of office on April 1. Meanwhile, the Legislature is expected to pass a bill legalizing her election and also to remove any cloud on the title of the "lady Representatives." There are divers women city and town officials. The State Attorney General thinks that the Legislature must pass a bill for their protection; but this will be hardly more than a matter of form, since nobody thinks of disputing that title. To do that would be a fatuity of which the most hardened hunker must be incapable. It is curious, all the same, to see this reluctance of New Hampshire to accept the inevitable corollaries of the Nineteenth Amendment.

TOPICS OF THE TIMES.

Wages and Costs Unrelated.

According to ETHELBERT STEWART, Chief of the Bureau of Statistics in the Department of Labor, wages all over the country are decreasing in consequence of the general business and industrial readjustment to new conditions. He says, however, that in many cases the decreases are far in excess of the drop in the cost of living, and he adds: "This should not be the case. Wages should follow prices and the cost of living in the down-hill slide, as they did in the up-hill climb, instead of being precipitated at this time."

Mr. STEWART evidently assumes, either that wages are, or that they should be, determined by the cost of living. However it may be as to "should," as to "are" the fact is that between wages and living costs, if that phrase means anything beyond the bare necessaries of life, there is little relation, and even that little is indirect.

What put wages up during the war was far less the increased prices that everybody had to pay for everything than it was the scarcity of labor, combined with the increased demand for it. That is what enabled labor to demand high wages and compelled employers to pay what was demanded. Now the situation is reversed. The armies have been disbanded and at the same time the demand for labor has decreased, in part from the falling off in buying power and in part from what is called the "buyers' strike"—which it would be more nearly accurate to call the rebellion against profiteers and their extortions.

Of course, labor is not a commodity. Labor says so itself, and the laws and the courts sustain the assertion, but in the market it acts strangely as if it were a commodity, at least so far as concerns its price.

One Great Motive Is Missing.

This Spring, as always, householders doubtless will be advised and urged to lay in their stock of coal for domestic use betimes—to fill their bins in April, May, or at latest June, instead of postponing their orders until Fall or stringing them along through the Winter.

The usual excellent arguments will be used—thus will employment at the mines be distributed with more regularity through the year and thus will the railways escape the burden of carrying, or trying to carry, the whole of the Winter supply during the months when interruptions and delays in the service are most frequent.

Hitherto, however, or up to the years when "the war" was a convenient and too readily accepted excuse for putting up all prices, and for keeping them up, two or three—or ten—times as high as was justified by increased costs, a much more appealing argument was presented. The householder was told to buy his coal early, because then it was cheaper than it would be later.

The difference was reasonable and even the consumer could understand it. As a result, he usually bought when he was asked to buy, and he, the dealers and the railways all had their reward for their foresight.

Now the householder is informed that this Winter's prices will continue unchanged all through the Spring and Summer! Yet all the reasons for reduction in the Spring that ever existed still exist. The only incentive now offered for early coal buying lies in repetitions of the old warning of snow blockades on the railways, and for not many people—after they have paid their income taxes—will that be enough to make them lock up several hundred dollars for fuel to be burned six or eight months in the future. And the coal companies and dealers will be deprived for a period as long of the free use of a good many millions—a truly saddening thought!

Its Merit All in Its Name.

With the announced purpose of the "First Church for Animal Rights," of course there will be, as there should be, general sympathy. Everybody will agree, that is, as to the desirability of teaching as many people as possible to be kind to animals. On careful examination, however, of the program of action set forth by this new organization, and after studying the names of the organizers, something more than doubt arises as to the soundness of its claim, and theirs, to the support of those who, while hating cruelty to animals, yet are not the victims of what with exactness has been called the "animal psychosis."

Prominent among the members of this strangely titled "church" one notices several leading exponents of antagonism to the form of research which they insist on calling vivisection. As it would be a sorry day for animals as well as for human beings if that form of study were stopped or put under restrictions in effect prohibitive, any impulse for joining the proposed movement that might have been caused by its name at once dies away, and it is not revived by the hints running through the first announcements that the vegetarians are interested in the enterprise.

Now anti-vivisectionists and vegetarians are congenial companions—for each other. The rest of us will go to other churches, and will continue to make our contributions, large or small, to the societies for the protection of animals that are not tainted with either of those two doctrines.

Plenty of Room in Medicine.

Not so long ago the doctors were constantly complaining that their profession was overcrowded — that each year's crop of graduates from the medical schools found it harder and harder to make a living. Now, at least in some parts of the country, moaning sounds come from the general public.

According to report, many towns have too few doctors and some have none at all. The dearth seems to be particularly severe in Massachusetts, and in several sections of that State the situation is so desperate that the municipal authorities are offering annual bonuses of considerable size to any duly certificated doctor who will come to their rescue.

Apparently young doctors are unwilling to do the hard work of a country practice, with its little money and less glory. The cities continue to be sufficiently supplied with both regular and irregular practitioners.

Paying Up.

To the Editor of The New York Times:

Once upon a time there was a good citizen who, one day while going about his daily labors, was attacked by the town bully. Now the bully had the reputation of being a great fighter and people in general had naturally avoided any argument or quarrel with him. So the town bully with a great rush overwhelmed the good citizen, knocked him down and proceeded to beat him up. But an opportunity came at last to the citizen to trip his antagonist, and after a very stiff fight he succeeded in getting the upper hand. But his clothing was torn, his hat was a wreck and his face cut and bleeding. Meanwhile the rest of the townspeople hearing the noise came and warmly applauded the victor. So the good citizen (being a good citizen) said to the townspeople: "This man attacked me and stole money from me. What shall I do with him?" Then the populace shouted with one voice: "Make him pay back what he has taken from you, and the damages you have suffered."

But the town bully, being a bully, whimpered and cried for mercy, saying: "I, too, have suffered at your hands; my clothing is torn and I cannot pay the sum that you ask, but I will pay you 10 per cent. of it instead," and he looked to the crowd for sympathy. But the crowd had enough of the bully's actions and they roared with one voice, "Make him pay."

ROGER A. WILLIAMS.

New York, March 8, 1921.

Work for Mr. Hays.

To the Editor of The New York Times:

I read with considerable interest your editorial in today's TIMES in reference to Postmaster General Hays's desire to "humanize" the Post Office Department, and was surprised that you treat the matter in such a light vein and dispose of it with some humor. But perhaps you do not know that what Postmaster General Hays says is substantially true and explains the dissatisfaction among the employes. During the last eight years the employes of the Post Office Department have been de-humanized by the brutal methods employed by the supervisory officials, acting, I presume, under the orders and with the sanction of ex-Postmaster General Burleson. Employes have been treated like criminals, hounded and abused, driven, many of them, to an untimely death, or else crippled and made useless and unable to work. If that is treating men humanely I do not know it. I had seen so much of those methods used that in order to preserve my self-respect and to avoid being crippled I resigned after almost thirty-four years of service as a letter carrier without any retirement compensation, to which, I believe, I am morally entitled. My record in the Post Office Department speaks for itself, and is clean.

Postmaster General Hays has struck the right note, one which will do more to improve the postal service for the employes and the public than any other thing that I know of, and is bound to make his administration a success.

JOHN CASEY,
Ex-Carrier 101, N. Y. P. O.

New York, March 11.

Overlooked.

To the Editor of The New York Times:

It is all very well for THE TIMES to write light-heartedly about the Republicans stealing the Democrats' clothes, but there is one important point that apparently was not regarded—the Republicans have the "barrel" also. This procedure, therefore, it seems to me, deserves to be looked at more seriously than at first blush may have appeared necessary.

O. S. P.

New York, March 12, 1921.

"SHALL I NOT FLY?"

Shall I not fly? My spirit has confest,
Spirit of forbears long since passed away
Longing for flight unceasing, freed from earth,
Of all man's longings, loveliest and best—
Shall I not fly?

Shall I not fly to realms of air afire,
And every effort use to mount on high;
Up above beasts and lower men who live
Far from the goals of flight and man's desire?
Shall I not fly?

Shall I not fly, a virile, vital mind,
Winged like a greater bird in heaven above;
Worlds and more worlds to conquer and control,
Soaring and striving perfect worlds to find?
Shall I not fly?

Should I not fly the very heavens would ring
With condemnation loud and sentence long,
Ambitions thwarted, aspirations gone
And all the peopled skies man's doom will sing,
Should I not fly.

Empty as yet the zenith of our dreams,
Empty and free from man and all his kin,
Free for the mind, no longer mind enchained,
For man in space and flight high destiny beams:
Shall I not fly?

HAROLD A. DANNE.

ART NOTES.

Ali Ashraff Soultanoff Collection of Rugs on View.

The American Art Galleries are showing the Ali Ashraff Soultanoff collection of rugs and carpets—450, selected especially for the coming sale from more than 2,000 specimens. There are some very good examples, fine in weave, beautiful in color, characteristic in design. Thirty years ago it might not have seemed such a rare chance to find four or five hundred good Oriental rugs in the market, but there have been few authentic specimens for people of moderate means in late years, and moderate means must be extended to include a purchase power three or four times as great as went to the auction rooms in the late nineteenth century. The interior decorators have been helping by pronouncing autocratically in favor of plain carpet, but ever so many of us have our own ideas about the hand weavings and glorious dyes of the ancient Orient, and no pronouncement that any decorator may make will lessen the attraction of the really fine Oriental rug in the eyes of those who have been trained to appreciate it.

The pleasantness of small patterns and closely covered ground has, however, made a stronger appeal than formerly, and the present collection, although it contains a number of striking and remarkable rugs with large geometrical designs, is rich in the finer patterns and in the lapis blue grounds that make so satisfactory a foundation for polychrome patterns.

Lectures on Switzerland.

Next Thursday, Friday and Saturday afternoons lectures will be given at the Brooklyn Museum by Dr. Gideon. The subject is "Switzerland in Summer and Winter." The lectures are illustrated not only with slides, but with motion pictures, and are free to the public. The exhibition of Swiss paintings, which will remain at the museum until the end of the week, provides further illustration, and the art of a very gifted little nation, as well as its dramatic scenery, should thus be made more familiar and more interesting to the American public, which has had little opportunity to see Swiss pictures as they best are seen—in their natural environment.

HOOVER TO EXPAND REPORTS

Names Committee to Aid in Revising System of Commerce Data.

Special to The New York Times.

WASHINGTON, March 14.—Herbert Hoover, Secretary of Commerce, announced today the appointment of a committee which will meet here soon to revise the system of commerce reports. There has been criticism in the past that some of the reports as to exports and imports have been misleading.

The committee will include William S. Rossiter of Concord, N. H., Carroll Dotson, Massachusetts Institute of Technology; Walter L. Miller, Cornell; Wesley C. Mitchell, New York; Allen Young, Harvard, and Edwin F. Gay of The New York Evening Post.

It is Mr. Hoover's plan to make these reports considerably more comprehensive than at present.

Many plans for the extension of the activities of the Department of Commerce are being prepared by Mr. Hoover. A series of conferences will be started soon with representatives of business, industry and shipping to obtain their views.

TREES WHITE HOUSE CAT.

But Harding Dog's Inability to Climb Saves Wilson Pet.

Special to The New York Times.

WASHINGTON, March 14.—When the Harding dog and the Wilson cat met for the first time this morning on the White House grounds both displayed the "mutuality of interest" that was urged by the present master of the White House on March 4. Both obeyed a mutual impulse to move rapidly and simultaneously in the same direction—but with a difference. Laddie Boy, the Harding Airedale terrier that has received almost as much publicity recently as the President himself, was intent upon decreasing the distance to the fleeing Wilson cat, while Molly, frequenter during the Wilson régime of the lower regions of the White House and mother of an amazing number of kittens now disposed of, sought the nearest tree.

Molly had her wish, and Laddie Boy showed regret that the course of training he is receiving from Wilson X. Jackson, the White House negro messenger, does not include climbing trees.

Soon after Laddie Boy was led back to the White House by Jackson Molly left hurriedly in a northerly direction toward 2,340 S Street and the Wilson kitchen.

MAY ACCEPT CONSTANTINE.

Recognition by New Administration Predicted—Plea for More Loan.

WASHINGTON, March 14 (Associated Press).—Recognition of the Government of King Constantine by the United States is expected to result shortly from active negotiations which have been instituted by the Greek Government with the State Department through the Greek Legation here.

Letters from King Constantine and Queen Mother Olga, it became known today, containing formal announcement of the ascension to the throne of the King have been transmitted to the State Department by the Greek Legation.

Included in the plea of the Greek Government for recognition has been an appeal to the United States for the payment of the fourth instalment of the loan from the credit of $48,000,000 granted to the Venizelist Government by the United States Treasury. Under this credit, cash advances of $15,000,000 were made by the Wilson Administration.

CAPPS QUITS ATHENS POST.

Royalists View His Resignation as First Step Toward Recognition by Us

ATHENS, March 14 (Associated Press).—Edward Capps, American Minister to Greece, retired from his post yesterday, turning over the legation to Barton Hall, the First Secretary, who will act as Chargé d'Affaires until the arrival of Mr. Capps's successor.

Universal regret over the retirement of Mr. Capps is expressed in Athens, as he has been extremely popular and has shown an intimate grasp of Greek affairs, knowing the country, language and customs thoroughly. In Greek Royalist circles his resignation is interpreted as the first step toward recognition of King Constantine by the new United States Administration.

Mr. Capps, who is Professor of Greek at Princeton University, has been in this country on a year's leave of absence, and it is probable that he will return to America within a month.

QUEENS VISIT ANASTASIA.

American Princess Continues to Improve Since Operation.

ATHENS, March 14.—Princess Anastasia, wife of Prince Christopher, who underwent a serious operation last week, continues to improve, and is now taking solid food.

Queen Sophie of Greece and Queen Marie of Rumania, who came to Athens to attend the wedding of Prince Carol of Rumania and Princess Helen of Greece, call on the patient daily.

None of the allied Ministers has as yet called on Queen Marie. Earl Granville, British Minister to Greece, is off on a yachting trip which, it is said, he undertook so that he could avoid any embarrassment that might be occasioned by her presence in the city.

DRIVE TO PREVENT HARVEY NOMINATION

But Senators Expect to Receive His Appointment as Ambassador at London.

HUGHES OPPOSITION DENIED

Reports of British Obstacles Unconfirmed—Herrick Still Defers Accepting Paris Post.

Special to The New York Times.

WASHINGTON, March 14.—Further canvass of the situation regarding President Harding's plans for filling the Ambassadorial posts at Paris and London has failed to disclose that he has any other purpose than to nominate Colonel George Harvey to represent the United States at the Court of St. James, and Myron T. Herrick to be the next head of the American diplomatic mission to France.

The White House continues its silence regarding these appointments. Colonel Harvey, as stated in previous dispatches to THE TIMES, has been seriously considered for the London post and is regarded in quarters in a position to have some inside information about what is going on as being most likely to be the appointee. Whether he actually received an offer of the appointment cannot be learned.

Mr. Herrick, according to information obtained in trustworthy circles, received an offer of the Ambassadorship to France, but has not given his acceptance. It is understood that Mr. Herrick had been anxious to go to London. Whether he would go so far as to refuse an offer of the Ambassadorship to France if he could not be sent to London cannot be learned.

It is understood that the appointment of Mr. Herrick, who has seen previous service under the Taft and Wilson Administration as Ambassador to France, would be not only acceptable but very pleasing to that Government, but this does not mean that some other good man would not also be gladly received at Paris.

The leading development in the Ambassadorial appointment situation today is that there appears to be a considerable drive being made against the reported plan of President Harding to send Colonel Harvey to London. The exact extent and source of this opposition cannot be learned, but there is no doubt that there is strong opposition to the prospective appointment and that stones are not being left unturned in an effort to effect the appointment of some one else. There is no evidence that Secretary of State Hughes is opposing the appointment of Mr. Harvey, or that the Senate Foreign Relations Committee is in any way voicing to the White House any objection to Colonel Harvey's selection.

In inner Senatorial circles the likelihood of Colonel Harvey's appointment is being conceded by Republican leaders, who are considered to be in a position to know how things are moving at the White House. Party leaders, even those who are not altogether pleased with the [illegible] post to Colonel Harvey, when sounded today, told close friends that they expected the Harvey nomination to reach the Senate without fail.

Neither of the two Ambassadorial appointments in question is expected to be submitted to the Senate at its present extra session. Both may be made in the recess between now and the meeting of the extra session of Congress on April 11.

In the drive against Colonel Harvey a number of rumors are in circulation in Washington. Some of these have credited Secretary Hughes with having taken a stand against his appointment. Careful investigation of these reports has been made and authoritative denial of them can be given. One report had it that Secretary Hughes had been telling people that he would not accept responsibility for the appointment of Colonel Harvey. There is no warrant for this report.

This rumor cropped out with another today to the effect that Secretary Hughes had gone to the President with certain stories about Colonel Harvey in an effort to block the appointment. This version of the story is also without foundation. Secretary Hughes is not giving the slightest weight to any such rumors by making any comment upon them, and it can be stated that such statements are wholly without warrant.

There are also stories that the British Government does not relish the idea of receiving Colonel Harvey and that it has been trying to get its reputed fears regarding the prospective appointment before the President. Careful effort has been made to establish the truth or falsity of these stories. From three different trustworthy quarters the statement was obtained today that there was no foundation for reports that the British Government has taken any steps in opposition to the appointment of Colonel Harvey. On the contrary, it was stated in each of these quarters that if the appointment were made Colonel Harvey would be accepted as persona grata.

"I know nothing of any British opposition," said one prominent Republican, who is himself not altogether favorable to the appointment, "and I think I would have heard of it if it had existed."

DIVIDED ON MERIT SYSTEM.

House Republicans at Odds on Appointments of Postmasters.

WASHINGTON, March 14.—Apparently there is a wide divergence of opinion among the House Republicans as to what should be done with the order of former President Wilson placing Postmasters under the civil service. Replies to a questionnaire sent out by Representative Fess, Chairman of the Republican Congressional Committee, it was said today, contain suggestions ranging from restoration of the old system to retention of some kind of a civil service principle.

The replies are being tabulated and will be laid before Postmaster General Hays, who is expected to take them with him when he talks over the situation with President Harding. Mr. Hays has given no indication of what recommendations he will make to the President, and a final decision is not expected for some weeks.

Retention of the civil service principle in whatever plan finally is worked out is expected by some party leaders.

Great numbers of applications for Post Office appointments are being received by Senators and Representatives, as well as by the Postmaster General.

HARDING SEES FILIPINOS.

He Discusses Gen. Wood's Mission With Two Resident Commissioners.

WASHINGTON, March 14.—J. C. De Veyra and Isauro Gabaldon, resident Commissioners for the Philippines, conferred with President Harding today regarding the projected visit of Major Gen. Leonard Wood to the Philippines and are understood to have urged that General Wood be instructed, if possible, to recommend a definite date for Philippine independence.

April 2 was fixed today as the tentative date for the sailing of General Wood from San Francisco. A delay of one week was made in the program in order that he might be accompanied by W. Cameron Forbes, former Governor of the islands, who is expected to confer with the President and Secretary Weeks here on March 24.

PRODUCERS AGREE TO REFORM FILMS

Dr. Crafts Calls Off Federal Censorship Campaign After He Meets Movie Men.

ASK FIRMER CRIMINAL LAW

National Board of Review Attacked and Conferees Conclude It Must Be Abolished.

Agitation for a Federal censorship law to control moving pictures was called off yesterday by Dr. Wilbur F. Crafts, Superintendent of the International Reform Bureau, to permit the producers to clean their own house. This followed a two-hour conference with members of the National Association of Moving Picture Producers.

O. R. Miller, Secretary of the New York Civic League, which is carrying on a fight in Albany for a State censorship law, declined to halt the bill now before the Legislature, but agreed to support any other measure that offered a practical means of purifying the movies without censorship.

Dr. Crafts was accompanied to the conference by Mrs. Ella Boole, State President of the W. C. T. U.; H. C. Barger, Superintendent of the Society for the Prevention of Crime, and Mrs. Clarence Waterman, head of the Committee on Moving Pictures of the City Federation of Women's Clubs.

William A. Brady, President of the association, was the chief sopkesman for the producers. Other film men present were Gabriel Hess, Vice President of the Goldwyn Company; P. L. Waters, President of Triangle Films; H. C. Counselman of the Famous Players-Lasky forces; C. L. Pettijohn of the Selznick, and J. W. Glennister, representing the Federal Photoplays. Peter J. Hendrick, former Supreme Court Justice, presided.

Reformers Open Way to Agreement.

The way to agreement was made easy by the stand taken by Dr. Crafts and his associates on the question of censorship. Dr. Crafts agreed with Mr. Brady that the object of the reformers was to cleanse the "substance" of the modern movie and that the means employed was a matter of minor consideration.

All who spoke for the producers had insisted that they would fight censorship to the limit, but all felt confident of the ability of the national association, which controls about 90 per cent. of the output of films, to make the movies safe and fit for boys and girls. This cleansing process will be based on a resolution adopted by the producers at a meeting March 5, at which thirteen points were agreed upon to eliminate "salacious, obscene and degrading" presentations.

It was proposed to enforce the terms of the resolution by strengthening criminal statutes, to which Mr. Brady pledged the association's aid.

The only attack in the meeting was directed against the National Board of Review, which had approved practically all the films. It was said the board must be done away with as quickly as possible for the sake of the industry as well as for public morals.

Speakers Hooted and Hissed.

Not so peaceful was a meeting held in the auditorium of the West Side Y. M. C. A., 318 West Fifty-seventh Street, called to consider the motion picture situation and to endorse pending legislation for State control of motion pictures. Cat-calls, hoots and hisses were hurled at the speakers, the principal spokesman being forced to sit down.

Frederick Boyd Stevenson of Brooklyn tried to speak on the conditions that must be remedied. He said many pictures were so indecent that one could not allow his children to see them, and that the National Board of Review was paid by the moving picture interests. This started the disorder.

It was not until Mrs. Waterman took the floor that order was restored.

To endorse the Lent-Clayton bill, for cleansing the movies and to vote thanks to Mr. Stevenson for opposing "sex and crime films," representatives of fourteen churches in Brooklyn met last night at the Grove Presbyterian Church. It was resolved to boycott theatres where objectionable pictures were shown, and to take steps to increase the police power of local officials so that theatre licenses could be revoked for the exhibitor's showing of improper pictures.

REVIVES TRADE PARLEY.

New Points in the Proposals Krassin Has Taken to London.

Special Cable to THE NEW YORK TIMES.

LONDON, March 14.—The Cabinet today discussed the proposed Russian trade agreement with the amendments now brought up by Leonid Krassin on his return from Russia. The Daily Chronicle's political correspondent writes:

"The Government are hopeful of a satisfactory settlement. In the first clause proposed by the Russian amendments there is a long list of countries bordering on Russia in which we are asked to abstain from hostile propaganda and action against the Soviet Republic.

"The second clause brought up by the Russians is designed to protect the Soviet Republic against Britain supporting any other adventures aimed against them either from their borders or from within Russia.

"It is the view of our Government, it is understood, that objections need not be taken to the principle involved; but the clause might be interpreted as if it pledged this country to support the Soviet Republic permanently as against any other Government which might overturn them or take their place. Britain is prepared to be strictly neutral, and, of course, would not be prepared for any such interpretation as this.

"There is a Russian clause claiming that if gold or goods are attached for debt in this country they may have the right to terminate the agreement—a matter which may be composed.

"Lastly, the Russians ask that there shall be equality for Russian ships with ships of all other nations on the high seas, to which it is probable that no objection will be raised."

SETTLE DODGE WILL CASE.

Heirs Agree to Give John Duval Dodge $2,000,000 Estate.

DETROIT, March 14.—Settlement out of court of the contest instituted by John Duval Dodge to break the will of his father, John F. Dodge, automobile manufacturer, was announced here today.

Young Dodge, bequeathed an annuity of approximately $1,500, is to receive $2,000,000 of the estate, estimated at $80,000,000.

SOCIAL NOTES

New York.

Mr. and Mrs. Frank W. Frueauff of 1,069 Fifth Avenue are being congratulated on the birth of a daughter last Saturday. Mrs. Frueauff was formerly Miss Antoinette Perry.

Sir Pyres Mostyn and Major A. Nicholl have returned to the Ritz-Carlton after an extended trip through the United States and Canada, and expect to sail shortly for England.

Mrs. Theodore Roosevelt, widow of Colonel Roosevelt, is at Oyster Bay, after spending six weeks with friends in Tinidad.

Mrs. Frank McLaughlin, who has been spending some months in North Carolina and Washington, D. C., has returned to town, and is occupying her house, 145 East Thirty-eighth Street. Malcolm McLaughlin is in Mexico.

The Right Rev. William T. Manning, Bishop-elect, and Mrs. Manning are at Atlantic City.

Mrs. Philip Lewisohn and Miss Fay Lewisohn of 923 Fifth Avenue will sail for Europe June 2 on the Imperator.

Mrs. Charles Henry Scott of Philadelphia is the guest of Mrs. George S. Scott at her home, 420 Park Avenue.

Mr. and Mrs. Robert C. Pruyn have returned from Jekyl Island, Ga., and are at the St. Regis, prior to going to their home in Albany. Miss Marion Kemp has closed her apartment at the hotel and has gone to Washington, D. C., to visit friends for several weeks.

The first of the four literary afternoons, for the benefit of the Goodhue Home for Convalescent Children, located at New Brighton, S. I., will be held this afternoon at the residence of Mrs. Vincent Astor, 840 Fifth Avenue.

Mrs. H. McK. Twombly will entertain at dinner tonight at her house, 684 Fifth Avenue.

Miss Virginia Sterry is leaving today with a party of friends for the Virginia Hot Springs, where she will entertain them at The Pillars until after Easter, her mother, Mrs. Frederic Sterry, chaperoning the party. Her guests will be Mrs. Martin W. Littleton Jr. and the Misses Eleanor H. Francke, Kathryn T. Slayback, Elsie R. Morrill, Chrystine Crane and Helen Johnson.

DRY ARREST IN COMMODORE.

Federal Agents Say They Bought Bottle of Alcoholic Liquor.

William Benanke, strolling into the grill room at the Hotel Commodore in evening clothes last night, represented himself to Anthony Meradon, a waiter, as a gay young college man, showing the town to his country companion, Peter Reager. Benanke insisted the exhibition of the town's charms and pleasures could not be carried to successful conclusion without a reasonable amount of lubrication.

The waiter so Benanke said, referred his party's desires to his Captain, John Papprath, "got the wink" and returned with a medicine bottle nestling under a napkin on his serving tray. Benanke and Reager examined the contents of the bottle, seemed well pleased therewith, handed over $4 for the half-pint of liquid—and took the waiter and captain to the East Fifty-first Street station.

"We're Federal prohibition agents," said the two young men when they were accused of ingratitude.

OHIO TYPHUS CASE TRACED.

Youngstown Patient Stricken 22 Days After Landing Here.

The typhus sufferer reported to have been stricken in Ohio was landed at this port from the steamship Ryndam on Feb. 6, according to advices received here yesterday from the health authorities of Ohio by Dr. Royal S. Copeland, Commissioner of Health. The telegram received by Dr. Copeland further showed that this victim was stricken in Youngstown, Ohio, on March 7, twenty-two days after he landed.

Dr. Copeland also was advised yesterday of the death on Sunday at Willard Parker Hospital of Jacob Lilling, a typhus victim, who arrived here after having landed from the steamship Rochambeau at Philadelphia on march 4.

The number of influenza cases reported to the Health Department yesterday indicated that this disease might be approaching epidemic form, according to an announcement by Dr. Royal S. Copeland, Commissioner of Health. The number of new cases was twenty-four, and there was one death. The cases were distributed as follows: Manhattan, 12; Bronx, 8, and Brooklyn, 12. Dr. Copeland said he thought it likely that the figures represented the reports for two days, made over Saturday and Sunday, but he had not found an opportunity to confirm this fact.

One death from sleeping sickness and one new case were reported yesterday to the Health Department. The victim who succumbed to the disease was Alice M. Ellor, 33 years old, of 210 East Forty-first Street. Since Jan. 1 there have been a total of 297 cases, and 79 of them resulted fatally.

Dance Aids Blue Ridge School.

The dance for the benefit of the Blue Ridge Industrial School of Green County, Virginia, held last night in the Della Robbia Room of the Vanderbilt, was largely attended. Mrs. Faris R. Russell and Mrs. Stuart G. Gibboney were among those giving dinners preceding the dance.

Several large supper parties were held later in the evening, and among the hostesses were Mrs. George Gordon Battle, Mrs. J. Herbert Claiborne, Mrs. F. Graham Cootes, Mrs. Charles Dana Gibson, Mrs. F. E. Havemeyer, Mrs. H. Snowden Marshall and Mrs. Willoughby Sharp.

The dance is an annual affair, and a large part of New York's Southern colony is always represented. Among those on the Ball Committee were Princess Pierre Troubetzkoy, Mrs. Theodore H. Price, Mrs. John E. Berwind, Mrs. Charles H. Senff, Mrs. Edward R. Stettinius, Mrs. William Gibbs McAdoo and Mrs. Martin W. Littleton.

Benefit at Plaza for European Relief

For the benefit of the European relief fund, Vasa Prihoda, the young Bohemian violinist, will play at the Plaza tomorrow evening, under the auspices of the Czechoslovak Arts Club. An exhibition of Czechoslovak art will follow the program. Mrs. Charles Motak, Professor Sarka Hrbova, Mrs. Thomas Capek, Mrs. Anna Pallo, Mrs. Bedrich Pavlicek, Mrs. Marie Vaclavik and Miss Anna Ferencik are among the patronesses.

Benefit for Wheaton College.

The Wheaton College Alumni Club is giving a tea this afternoon at the Cosmopolitan Club for the benefit of the Wheaton College endowment campaign. Chinese girls in native costume will serve tea, and there will be a display of Chinese tapestries and embroideries loaned by Mrs. Rhoda Kong Hung of this city, a graduate of the college.

Among the patronesses are Mrs. Calvin Coolidge, Mrs. William Adams Brown, Mrs. Kate Douglas Wiggins and Mrs. Larz Anderson.

MUSIC NOTES.

Tomorrow's matinee of "Zaza" has been postponed by the Metropolitan management, owing to the fact that Geraldine Farrar is suffering from a cold.

Mme. Galli-Curci at the Hippodrome next Sunday is to add to her usual arias, including the "Shadow Song," one still new to her admirers, the air from "Coq d'Or."

Mabel Dunning's song recital announced for next Monday at Aeolian Hall has been postponed to April 19, in the same place.

Mugnone, the Italian conductor, cabled to Alfred Salmaggi yesterday that he was sailing on the Presidente Wilson for his first visit to America.

1921 FLOWER SHOW MIRACLE OF BLOOM

Gorgeous International Exhibit Opens in Grand Central Palace.

TODAY BELONGS TO ROSES

Adolph Lewisohn's Two Displays of Flowering Plants Win First and Second Prizes.

The great International Flower Show opened yesterday at the Grand Central Palace, a miracle of fragrance and bloom, which impresses the visitor each year anew with the wonder that it is possible, in one week, to produce anything so delightful. Never have the flowers seemed more glorious, more beautiful.

There will be greater masses of roses today, Rose Day, with the queen of flowers out in all its varying robes of beauty—queens vieing among themselves for the honor of being the queen of queens. A permanent arch of roses reaches from the entrance door on the main floor to the far end of the hall. On either side of this the flowers divide into gardens and special one-flower shows. At the end of the arch is a large statue by Mrs. Harry Payne Whitney, which is shown for the first time.

Two beautiful gardens of private growers which took the first and second prizes for the most beautiful display of flowering plants, covering 500 square feet of space, were those of Adolph Lewisohn, the largest private exhibitor in the show, and Mrs. Payne Whitney. Both gardens are notable for the feathery delicacy of the general aspect, the Lewisohn exhibit excelling in this. Real poppies in bloom are one of the attractions of the Lewisohn garden, and there is a little white flower which seems to be a primulus, dotted here and there among the colored flowers, hardly noticeable, but softening the color tones. Tall plants with slender hanging white blossoms form an ideal background.

The Scheepers bulb garden is admirable. There are grass plots, bordered with tulips and hyacinths. There is a fountain in the centre of the middle plot, which has purple, the predominating tone of the flowers, many rich purple hyacinths at the ends, purple pansies growing low at the sides, and yellow jonquils. The garden is set against a background of tall shrubs and deep-toned evergreen trees. Scheepers took the $500 sweepstake prize and his share of $4,000, with three other winners of second, third and fourth prizes.

No one must fail to see William R. Coe's beautiful camellias from Oyster Bay, small trees with luscious blossoms which have won him a gold medal. A new hybrid mimosa is shown by Louis Dupuy, with drooping yellow blossoms. There is a woodland garden from the Gillette wild flower farm. Ben Fairchild of Connecticut gives an example of what can be done with Connecticut native plants. All the private growers took many prizes.

DR. E. J. LEDERLE DIES IN SANITARIUM

Man Twice City Health Commissioner Passed Away March 7—Wife's Death Recent.

Special to The New York Times.

GOSHEN, N. Y., March 14.—Dr. Ernst J. Lederle, who was Health Commissioner of New York City in the Seth Low administration, from 1902 to 1904, and again was head of the Health Department under Mayor Gaynor, from 1910 to 1914, died here March 7 from septic poisoning, at Interpines, a sanitarium for nervous invalids directed by Dr. F. W. Seward. He had been a patient for several months. Nothing was known publicly here of his death until last night, when word was received from New York.

Dr. Lederle had been suffering from a nervous ailment that made him shrink from meeting others. When out walking alone or with an attendant he would strive to avoid any one who was approaching him. No information was obtainable at the sanitarium today about the immediate circumstances attending his death. It was learned from other sources that Dr. Lederle's wife died three weeks ago and that the other members of the family were in the South. Dr. Lederle's body has been placed in a vault in Greenwood Cemetery, Brooklyn. Funeral services will be conducted on the return of the relatives.

Dr. Lederle, who was one of the few Health Commissioners of New York who was not a physician, was an expert chemist. He knew the Health Department thoroughly before he took office, having served it as chemist for ten years. He was born on Staten Island in 1865. He was graduated from the Columbia School of Mines in 1886, later receiving from the same university the degrees of Ph. D. and Sc. D.

On becoming Health Commissioner for the second time, he gave up two offices, that of consulting sanitary engineer to the Department of Water Supply Board, with a salary of $10,000 a year, and the $5,000 income of a member of the State Water Supply Board. The combined income he thus relinquished was twice that of his new appointment, but his sacrifice occasioned no surprise, for the character of his many years' service had shown that the city's health was his first consideration.

In the interval of his holding office, he had established the Lederle Laboratories and Lederle Antitoxin Laboratories. These were profitable enterprises, but in 1910 he turned over his holdings in them to his brother-in-law, Matthew Taylor. The laboratories now have been merged with the firm of Lederle & Provost.

Dr. Lederle was a member of the Society of Chemical Industry, the American Chemical Society, the Century, City and Chemists Clubs.

GEORGE H. HULL DEAD.

Iron Manufacturer Dies in Los Angeles After an Operation.

George H. Hull, iron manufacturer, President of the American Pig Iron Storage Warrant Company, died Saturday in Los Angeles, following an operation, at the home of his daughter, Mrs. Richmond Pearson Hobson, wife of the naval hero and former Congressman. His son, George H. Hull Jr., of this city, said last night that he knew of no details of his father's death or when the funeral services would be held.

Mr. Hull was born at Dansville, N. Y., in 1840, and when only 31 years old was head of his own firm in Louisville, later adding to his control the Hull Coal and Coke Company in Roanoke, Va., and the Hull Freight Car Line. On his retirement from active business a few years ago, he retained his Presidency of the Storage Warrant Company, a concern that he founded in 1888 on his removal from Louisville to this city.

Mrs. Ann Dole Richardson Hagedorn

Mrs. Ann Dole Richardson Hagedorn, widow of Alonzo G. Hagedorn, died Sunday of pneumonia at her residence, the Hotel Le Marquis, 12 East Thirty-first Street. She was the daughter of Fernando Wood, who served twenty years in Congress and was Mayor of New York from 1860 to 1862. Mrs. Hagedorn was born in 1854 in the old family homestead, at Seventy-sixth Street and Bloomingdale Road, and had spent her life in this city.

MUSIC

By Richard Aldrich.

Two Chamber Concerts.

The Elshuco Trio gave the last of its three subscription concerts last evening in Aeolian Hall to an interested audience. It played Schubert's trio in E flat, Op. 100, and Tschaikovsky's in A minor, Op. 50, in memory of a great artist, namely, Nicholas Rubinstein. Schubert's trio sounds as fresh and as vital as at any time in the last hundred years. Probably nobody who heard it last evening thought of that faint odor of lavender, as of old maids' bureau drawers, which Debussy professed to scent in Schubert's music—or was it only in the songs? There is something more invigorating in it.

On the other hand Tschaikovsky's trio is beginning to "date;" or perhaps it began some time ago. The first movement now seems padded in a most unprincipled manner; and the dozen or so variations that make up the second seem very numerous. There are fine moments in both the movements; but they are smothered by the intolerable prolixity—a prolixity that makes Schubert's style seem concise.

The playing of the three musicians, Messrs. Breeskin, Willeke and Giorni was of splendid force and virility, beautiful in tone and finish; ensemble playing of a high order.

At the same time across the way in the Town Hall, Messrs. Ossip Gabrilowitsch and Alexander Schmuller were giving a recital of sonatas for piano and violin. They played Brahms's D minor sonata, Op. 108, and Beethoven's sonatas in D, Op. 10, and E-flat, Op. 12. Mr. Schmuller also played the Chaconne from Bach, D minor solo suite for violin.

There was much that was enjoyable in their playing. Mr. Gabrilowitsch is an ensemble player of the rarest qualities, of unerring artistic discernment who makes his part exactly fit the whole, exquisite in proportion, in balance, in tone. Mr. Schmuller's playing, which has become best known here this Winter in concertos with orchestra, seemed to show less of the finer qualities that make for the highest ensemble playing. There was an intelligent, an artistic conception; but there were details that were not always pleasing; a superfluity of portamento effect; an intonation not always precise, a tone that in more complicated passages lost something of beauty.

REV. DR. DUNNELL DIES AT 86

Rector of All Saints' Church in Henry Street for Forty Years.

The Rev. Dr. William Nichols Dunnell, who retired on Easter Sunday, 1911, after forty years as rector of All Saints' Episcopal Church at Henry and Scammel Street, and who was for thirty-one years Chaplain of the Twenty-second Regiment, died Sunday night at the age of 96 at his home, 27 Rector Place, Red Bank, N. J., where he had been living with his wife for the last ten years. He had been confined to his bed for a year.

It was at Red Bank that Dr. Dunnell held his first charge following his ordination in 1858. He remained there until called in 1871 to All Saints, a church that then numbered many prominent citizens among its parishioners. At the time of his retirement a scant twenty persons held pews there. Trinity Church, which owned All Saints, placed him on a pension. Dr. Dunnell was born within a few blocks of All Saints, his father, Dr. Elbridge Gerry Dunnell, one of the leading physicians of his time, living in Broome Street.

Cornelius E. Franklin.

Cornelius E. Franklin, district superintendent of the Department of Education, died yesterday at his home, 425 West 114th Street. He was born in Albany on Oct. 13, 1861. He attended the public schools in Rutland, Vt., for two years. Mr. Franklin received his A. B. and M. A. and LL.D. degrees from Union College, Schenectady, N. Y. He was a class teacher in the Albany schools for five years, taught at the Middlebury, N. Y., Academy for a year, was principal of the Albany Grammar School for eight years and head of the Albany Training School for Teachers for three years.

Mrs. Sophie King Scheftel.

Mrs. Sophie King Scheftel, who died at Pasadena, Cal., last Saturday night, was the widow of Adolph Scheftel, a leather merchant, who died in New York about ten years ago, leaving an estate of over $3,000,000.

Mrs. Scheftel contributed largely to many charitable organizations. In memory of her husband, Mrs. Scheftel gave $10,000 to the Montefiore Home for Chronic Invalids, endowing a ward for the incurably blind. Mrs. Scheftel was the daughter of Edward J. King of New York. She is survived by a son, Edward K. Scheftel, and two daughters, Mrs. Irene S. Wyle and Mrs. Florence S. Bache, and a brother, Edward S. King, all of this city.

Obituary Notes.

The Rev. AUSTIN HAZEN, 58, Congregational minister, died in Thomaston, Conn., yesterday. He was a native of Norwich, Vt., and was graduated from the Hartford Theological Seminary in 1893 and studied in Germany at the Universities of Berlin and Halle.

The Rev. Dr. JAMES HALL McILVAINE, prominent in church circles in the Eastern section of the country, died in Pittsburgh last night en route to a hospital, a few minutes after he had been struck by an automobile. Dr. McIlvaine served as pastor of many churches in New Jersey and New York.

MAX ROTHSCHILD, for whom services were held yesterday morning at the B'nai B'rith Home for the Aged on Riverside Avenue, Yonkers, had been superintendent of the home for the last two years and had previously held the same position with the Montefiore Home for the Aged in New York. He was 59 years old.

JESSE KNIGHT, one of the leading capitalists of the West, died at his home at Provo, Utah, yesterday. He was 75 years old.

LUDLEY DUNLAP, believed to be Western New York's oldest citizen, died at the home of his son, Edwin Dunlap, near Medina, yesterday, aged 103 years. He was born in Shelby, Orleans County.

Born.

BLACK—To Mr. and Mrs. Alfred Black of 309 West 99th St., a son, on March 14. Mrs. Black was formerly Louise Barnett.

KROM—On March 9, at 96 North Arlington Av., East Orange, N. J., to Mr. and Mrs. F. B. de H. Krom (nee MacKenzie), a son, F. B. de H. Krom 2d.

STERN—To Mr. and Mrs. Morris L. Stern (nee Fannie Picard) of 112 West 72d St., a son, Richard, at New Haven, on March 13, 1921.

Engaged.

STRAUSS—BORNSTEIN—Mr. and Mrs. Philip Bornstein of Newark announce the engagement of their daughter Ruth to Maurice Strauss, son of Mr. and Mrs. Samuel Strauss of Philadelphia.

Married.

YOUNKIN—HUSSEY—On Saturday, March 12, 1921, at the home of the bride, Shippan Point, Stamford, Conn., by the Rev. Raymond Cunningham, Marion Lincoln, second daughter of Mr. and Mrs. William J. Hussey, to William Le Fevre Younkin.

Died.

AHLERS—Lillian. On March 12, in her 17th year, Lillian, beloved daughter of Frederick and Lillian Galloway Ahlers. Funeral services Tuesday, March 15, 8 P. M., 124 Beverly Road, Brooklyn. Funeral Wednesday, March 16, at 1 P. M. Interment Moravian Cemetery, Staten Island.

BARCUS—At St. Luke's Hospital, N. Y. City, March 13, after an illness of ten days, Mrs. Betty Tichenor Barcus. Services and interment at Terre Haute, Ind.

BARNES—At his residence, 24 Schermerhorn St., Brooklyn, on Sunday, March 13, 1921, John Vancleve Barnes, in his 77th year. Services at Chapel Church of the Pilgrims, Remsen and Henry Sts., Brooklyn, Tuesday morning, March 15, at 11 o'clock. Interment private.

BLEMLY—Sunday, March 13, 1921, Margaret T., widow of the late William I. Blemly. Funeral from her late residence, 441 West 34th St., Wednesday, March 16. Solemn requiem mass at St. Michael's Church at 10 A. M.

BOMAN—On March 13, Charles O. W., beloved son of Claes W. and Mathilda C. Boman, in his 45th year. Funeral services Tuesday evening, March 15, at 8 o'clock at his late residence, 1,098 Greene Av., Brooklyn.

BOONE—At Huntington, L. I., March 14, 1921, Irene Ferris, youngest daughter of Agnes Eldridge and the late Silas I. Boone. Funeral private.

BRODERICK—John R., father of Captain John A. Broderick, U. S. A., and Martin F. Broderick. Funeral private, Tuesday, March 15, from Whitlock's Funeral Parlors, 43 4th Av., Brooklyn.

BROWN—Essie (nee Slote), of 35 West 115th St., in her 24th year, beloved wife of Albert Brown, daughter of Harry Slote and sister of Beatrice Shear. Funeral from Meyer's Funeral Parlors, 228 Lenox Av., Tuesday, March 15, at 2 P. M. Please omit flowers.

CARPENTER—Samuel J., Sunday evening, March 13. Short services Tuesday, March 15, 11 o'clock A. M., at Morrow's Funeral Parlor, 597 Lexington Av.

COCKER—Joseph C. Sr., suddenly, at his home, 43 West 126th St., on March 14, 1921. Funeral notice later.

COFFEY—On March 14, 1921, Thomas, beloved husband of Meta Coffey and member of Engine Company 52, New York Fire Department. Funeral will be held from his late residence, 3,043 Corlear Av., Kingsbridge, on Thursday, thence to St. John's Church, where a requiem mass will be offered for the repose of his soul at 10 A. M.

CONNOR—On March 14, at the residence of her daughter, Mrs. Wilbur Gibb, 1,038 3d Av., Mary Connor. Funeral service Wednesday evening, 8 o'clock.

DAVIDSON—On Sunday, March 13, 1921, Hazel (Jewett), beloved wife of Arthur Miller Davidson. Funeral private. It is requested no flowers be sent.

DODD—Englewood, N. J., March 14, James Martin, aged 90 years. Funeral services at the residence of his daughter, Mrs. John Bradley, 78 Knickerbocker Road, Wednesday, March 16, at 3 P. M. Interment Brookside.

DORMAN—Suddenly, at New Canaan, Conn., John Dorman, aged 76. Services at his late residence, Sunnyside, New Canaan, Tuesday, at 10 A. M. Interment Evergreens Cemetery, Brooklyn, at 2:30 P. M. Tuesday.

DOXSEY—Louisa (nee Kroener), beloved wife of the late Walter E. Doxsey, at her home, 971 New York Av., Brooklyn. Funeral Tuesday, at 2 P. M. Interment Evergreen.

DUNNELL—On Sunday, March 13, at his home in Redbank, N. J., Rev. William N. Dunnell, S. T. D., in his 97th year. Services at St. Paul's Chapel, N. Y. City, 11 A. M., Thursday, March 17. Interment Greenwood Cemetery. Please omit flowers.

ENGEL—Minna, beloved wife of Ernst G. Engel, mother of Millie A. Bindseil and William Paschke, entered into eternal rest Monday, March 14, 1921. Notice of funeral hereafter.

FOSTER—On Sunday, March 13, 1921, Mrs. Willett Foster of 86 Harrison St., East Orange, N. J. Service at Stanley Cole's chapel, 524 Orange St., Newark, Tuesday, March 15, at 8 o'clock. Interment private. Train leaves Hoboken, Lackawanna R. R., 2:30, to Roseville Av. station.

FORSTER—On March 14, 1921, Henry Forster, at his residence, Great Kills, Staten Island. Funeral service 671 8th Av., Tuesday evening, 8 o'clock. Interment Lutheran Cemetery.

FRANKLIN—On March 14, 1921, at 425 West 114th St., Cornelius E. Franklin, in his 59th year. Requiem mass Church of Notre Dame, 114th St. and Morningside Drive, Wednesday, 10 A. M. Interment Albany, N. Y.

GALLAGHER—Thomas A., on March 13, suddenly, beloved son of the late Thomas and Ellen Gallagher and beloved brother of Mrs. Frank Campbell and James Gallagher. Funeral from Everard's Funeral Parlor, 347 East 55th St., on Wednesday at 9:30 A. M., thence to the Church of St. John the Evangelist, where a solemn requiem mass will be offered for the repose of his soul. Service on Tuesday evening, 8 o'clock, by B. P. O. E., Lodge 1.

GALLAGHER—Officers and members of New York Lodge No. 1, B. P. O. Elks: You are hereby summoned to attend the funeral services of our order over the remains of our departed brother, Thomas Gallagher, at Everard's Funeral Parlors, 347 East 55th St., Tuesday, March 15, 1921, at 8 P. M.
JAMES P. WALSH, Exalted Ruler.
WM. T. PHILLIPS, Secretary.

GOSLING—March 13, Mary McEvern, wife of the late Lieut. Col. George Gosling and daughter of Edward Cunard of New York.

GOULD—Lillie B., on March 12, in her 39th year, beloved wife of Dr. J. P. Gould and dear mother of Edith and Maury and daughter of Michael and Delia Warschauer, and sister of Josephine Kates. Funeral services at her late residence, 53 East 120th St., Tuesday, March 15, 10 A. M.

GRANAT—Marion, on March 13, 1921, beloved wife of Max Granat and mother of Lottie Meyer, Louis Granat and Esther Siegel. Funeral services Tuesday morning, 9:30, at the residence of her son, Louis Granat, 759 Eastern Parkway, Brooklyn, N. Y. Relatives and friends invited. No cards.

HACKER—On March 14, 1921, Hannah Wistar, widow of William Hacker. Funeral from her late residence, 326 Wister St., Philadelphia, on Thursday, 2 P. M.

HAGEDORN—Ann Dole Richardson, widow of the late Alonzo G. Hagedorn and daughter of the late Hon. Fernado Wood, March 13, of pneumonia. Funeral private. Interment Greenwood Cemetery. Paris papers please copy.

HUBER—Olive Giles, wife of Edward E. Huber, suddenly on March 13. Services private.

JACK—On Monday, March 14, 1921, Thomas Jack, in his 87th year, beloved husband of Julia Jack (nee Andruss). Relatives and friends, also members of Park Lodge No. 514, F. and A. M.; Volunteer Firemen No. 1 of N. Y., and Exempt Firemen of N. Y. are respectfully invited to attend the funeral services at his late residence, 124 Harrison Av., Jersey City, on Wednesday, March 16, at 8 P. M.

JACK—Thomas. Park Lodge, No. 516, F. and A. M. Brethren: It is with profound regret that we announce the death of our esteemed brother, Thomas Jack, at his residence, 124 Harrison Av., Jersey City Funeral notice later.
GEORGE A. SCHMIDT, Master.
BERNARD LEIDNER, Secretary.

KELLY—George Lawrence Jr., beloved son of George L. and Ellen V. and brother of Stephen F. and Madeline M., suddenly of pneumonia on March 14, aged 19 years and 1 month, at his residence, 792 East 175th St. Notice of funeral later.

KELLY—On Sunday, March 13, 1921, Olaf Morrogh, beloved husband of Mae Simons Kelly. Funeral services will be held at the Lefferts Place Chapel, 86 Lefferts Place, Brooklyn, on Tuesday, March 15, at 2 P. M. Interment private.

KIMBER—On Second Day, Third Month, fourteenth, at her home, 7 East 130th St., Mary Shearman, widow of Thomas Kimber, in her eighty-third year. Funeral at Friends' Meeting House, 144 East 20th St., Fifth Day, seventeenth, at two o'clock.

KLEIN—Nina, of 474 West 150th St., beloved wife of Samuel, Sunday, March 13. Funeral services will be held at Martin Pick's Funeral Parlors, 227 Lenox Av., Tuesday, at 1:30 P. M.

KOTMAN—William E., beloved husband of Leila P. Kotman, on March 12, at Southern Pines, N. C. Funeral services The Funeral Church, Broadway, 66th St., Tuesday, March 15, 8 P. M.

LANG—At East Orange, N. J., March 12, 1921, Cyrus H., husband of Mary C. Lang. Funeral service at his late residence, 381 William St., on Tuesday, March 15, at 2:30 P. M.

LAUFER—On March 14, 1921, at 7:55 P. M. Mrs. Mella M. Laufer. Interment Wednesday, 10 A. M., Union Fields Cemetery.

LEDERLE—On March 7, 1921, at Goshen, N. Y., Dr. Ernst J. Lederle. Owing to the absence of immediate family, the remains have been temporarily placed in Greenwood Cemetery vault. Notice of funeral services later.

LEE—Mary Crane, at St. Louis, widow of Dr. Charles E. Lee, formerly of Somers, N. Y., and mother of Miss Mary R. Lee and Mrs. T. T. Fountleroy of St. Louis and Dr. Henry T. Lee of New York.

LEVY—Benjamin, in his 56th year, suddenly, Saturday morning, beloved husband of Lena Levy (nee Isaacs), devoted father of Ira, Alma and Bertha. Funeral from her late residence, 167 Washington Park, Brooklyn, Tuesday at 10 A. M. Kindly omit flowers.

LEVY—Benjamin. The Trustees of Temple Beth Elohim note with deep regret the passing into immortal life of Benjamin Levy, an honored and respected member of the board. Funeral from his late residence, 167 Washington Park, Brooklyn, Tuesday morning, 10 o'clock.
P. H. LUSTIG, President.

LEWIS—Lois, beloved daughter of Louis and Edith Lewis, on Monday, March 14. Funeral services Wednesday, March 16, at 660 West 180th St., at 10:30 A. M.

McDONOUGH—Suddenly, on March 14, 1921, Charles J., beloved husband of Mary L. Cherry. Funeral from his late residence, 287 East 18th St., Brooklyn, March 17, 9:45 A. M. Solemn requiem mass Church of the Holy Innocents, East 17th St. and Beverly Road, at 10 A. M. Interment Calvary Cemetery. Kindly omit flowers. Automobile cortege.

McFAUL—On Sunday, March 13, 1921, Ephraim McFaul. Funeral service at parlors of Charles A. Benedict, 150 West 13th St., Tuesday evening, March 15, 1921, at 8:30 o'clock.

MESSNER—March 14, at the Hotel Chelsea, in his 69th year, Sigmund Messner, beloved husband of Fanny Fisher Messner, father of Manfred Messner and Alice Sartz. Funeral private. Kindly omit flowers.

MABEN—Elizabeth Moore, daughter of J. Campbell and Virginia Merchant Maben, on March 12. Funeral The Funeral Church, Broadway at 66th St., at 9:30 A. M., Tuesday, March 15, and services from St. Francis Xavier Church, West 16th St., at 10 A. M., where a solemn requiem mass will be celebrated for the repose of her soul.

MEYER—On Sunday, March 13, at her home, 230 West 97th St., Anne Kelly Meyer, beloved wife of M. J. Meyer, and devoted mother of Dr. Charles Joseph and Charlotte Helen. Funeral from her late residence Wednesday, March 16, at 9:30 A. M. Solemn mass of requiem at the Church of the Holy Name, 96th St. and Amsterdam Av.

NASH—Suddenly, on March 14, 1921, Anna J., beloved wife of the late John Marvin Nash, and devoted mother of Cora, Helen and Harry Nash. Funeral from her late home, 147 Williamson Av., Bloomfield, N. J. Interment Woodlawn Cemetery, New York, Wednesday, at 3 P. M. Boston, Mass., papers please copy.

PADDOCK—On Sunday, March 13, 1921, Emma Coe Brady, beloved wife of Palmer Adams Paddock. Funeral services will be held at her home, 22 Cambridge Place, Brooklyn, on Wednesday, March 16, 1921, at 3 P. M. Kindly omit flowers.

PAGE—Suddenly, on March 14, 1921, John D. Page, husband of Mary E. Page. Funeral services on Wednesday, March 16, 7:30 P. M., at his late home, 173 Broad St., Red Bank, N. J. Interment Greenwood Cemetery Thursday morning at 11:30

PATON—Of Yonkers, N. Y., Monday, March 14, 1921, David Paton, husband of the late Harriet Midgley Paton, aged 77 years. Funeral service at his late residence, 160 Elm St., Yonkers, Wednesday, March 16, at 2 P. M.

PINTO—On March 12, Frank A. Pinto, beloved husband of Mary A. Pinto. Funeral from residence, 528 West 187th St. Requiem mass at St. Elizabeth's Church, 187th St. and Broadway, March 15, at 10 o'clock.

PIPER—On Sunday, March 13, 1921, Carroll A., beloved husband of Lillian R. Piper, in the 56th year of his age. Relatives and friends are respectfully invited to attend funeral services at his late residence, 175 Washington St., Flushing, N. Y., on Wednesday, March 16, at 2:30 P. M.

PLAISTRIDGE—Alberta, suddenly, at Hot Springs, Ark., March 7, 1921, daughter of the late Agnes A. Osbaldeston. Funeral service at Church of St. Mary the Virgin, 139 West 46th St., at 10 A. M. Tuesday, March 15.

REINER—Bertha, suddenly in her 60th year, beloved wife of Nathan Reiner. Funeral from Meyer's Funeral Parlors, 228 Lenox Av., Wednesday, March 16, 10 A. M.

ROBER—On March 15, 1921, at his home, Pelham Manor, N. Y., Gordon Anderson, youngest son of Mary O. and the late Charles F. Rober, aged 31. Notice of funeral hereafter.

ROSEDALE—Pauline, beloved wife of Michael, mother of Mrs. Max Wolly, Florence, Mrs. Chester Kiesling, Hazel and Theodore, suddenly passed away. Funeral service at her late residence, 473 Bainbridge St., Brooklyn, on Wednesday at 2 o'clock.

RYAN—On March 13, Delia, widow of the late John C. Ryan and mother of Lieut. William F. Ryan, New York Police Dept. Funeral from her late home, 2,567 Decatur Av., Bronx, on Wednesday, at 9:30 A. M., thence to Church of Our Lady of Mercy.

SCHEFTEL—Sophie King, widow of the late Adolph Scheftel, beloved mother of Edwin K. Scheftel, Florence S. Bache, Irene S. Wyle, in her 76th year, after a short illness, in Pasadena, Cal. Funeral notice later.

SEE—At East River Edge, N. J., on Saturday, March 12, 1921, Jane Demarest, widow of Henry See, in her 84th year. Funeral service will be held at her late residence, East River Edge, N. J., on Tuesday, March 15, 1921, at 8 o'clock P. M. Interment at the convenience of the family.

SHERMAN—At Stamford, Conn., on Monday, March 14, 1921, John T., son of the late Benjamin B. and Cornelia Sherman and beloved husband of Marie V. Owens. Funeral services at his late residence, 62 Broad St., Stamford, Conn., Thursday morning at 10 o'clock. Interment Hyde Park, N. Y.

SHUTE—On Saturday, March 12, 1921, Della O., beloved wife of George W. Shute. Funeral services at her late residence, 889 Bushwick Av., Brooklyn, N. Y., on Tuesday, March 15, at 8 P. M. Interment Evergreen Cemetery.

STEIN—Richard, beloved husband of the late Babetta and dear father of Estella Smith, William Stein, Camilla Goldstone, Elsie Stein and Charlotta Freiman. Funeral from his late residence, 969 Whitlock Av., Bronx, Tuesday, March 15, at 10 A. M. sharp.

STEINMULLER—On Saturday, March 12, 1921, Emma Haupt, widow of Jacob Steinmuller. Funeral service at her late residence, 353 East 19th St., Tuesday afternoon, at 2 o'clock.

STERN—On Monday, at her residence, 1,247 Gerard Av., Bronx, in her 80th year, Rosa Stern (nee Mayer), beloved mother of Clotilde M. Lewy, Ethel Pelkus, Dr. Charles S., Nathan M. and Winfred M. Stern. Funeral services at Meyer's Funeral Parlors, 228 Lenox Av., at 9:30 A. M., Thursday, March 17. Interment at Hartford, Conn. Hartford (Conn.) papers please copy.

THEURER—On Sunday, March 13, 1921, John Theurer, beloved husband of Anna M. Theurer (nee Reich), in his 65th year. Relatives and friends are respectfully invited to attend the funeral services at his late residence, 50 Columbia Terrace, Weehawken, N. J., on Wednesday, March 16, 1921, at 2 P. M.

TOMKINS—On Sunday, March 13, 1921, Calvin Tomkins of 178 East 70th St., New York. Funeral services at the Church of the Ascension, 5th Av. and 11th St., Tuesday, March 15, 1921, at 11 o'clock.

ULLMAN—Isidor, beloved husband of Fannie Stern Ullman, March 13. Services The Funeral Church, Broadway at 66th St., Wednesday, March 16, at 10 A. M. Springfield (Ill.) papers please copy.

ULLMAN—Officers and members of New York Lodge No. 1, B. P. O. Elks: You are hereby summoned to attend the funeral services of our order over the remains of our departed brother, Isidor Ullman, at Campbell's Funeral Parlors, B'way, 66th St., Wednesday, March 16, 1921, at 10 A. M.
JAMES P. WALSH, Exalted Ruler.
WM. T. PHILLIPS, Secretary.

WADSWORTH—On March 12, 1921, Fanny Sedgwick, daughter of the late Decius and Susan Sedgwick Wadsworth of Brooklyn, N. Y. Funeral services Tuesday, 11 A. M., at 423 West Stafford St., Germantown, Philadelphia. Interment private.

In Memoriam.

BUCH—Samuel E. Fourth anniversary mass March 15, 8 A. M., Holy Name Church, 96th and Amsterdam.

DALY—A requiem mass will be celebrated in memory of the late Daniel Daly and Anna Loughran Daly at 9 A. M. on Friday, March 18, at the Church of the Blessed Sacrament, Broadway and 71st St.

GILCHRIST—Anna T. In fond and tender memory of my beloved wife, who departed this life March 16, 1919. Anniversary mass Church of St. Paul the Apostle, 60th St. and Columbus Av., Wednesday, 9 A. M.

LEVY—In sacred and loving memory of my beloved husband, Martin D. Levy, who passed on March 15, 1920.
God rest his loving soul
Until we meet again.
ALMA LEVY.

LEVY—In cherished memory of my most dear friend, Martin D. Levy, whose life was one of kindness, consideration and love, and whose memory will always be with me.
HENRY ESTRICHER.

LEVY—In memory of my dear brother, Martin D. Levy, who departed this life on March 15, 1920. May his soul rest in peace.
SAMUEL D. LEVY.

MAJOR—Rose. In loving memory of a devoted mother. March 15, 1917.

PETERSEN—Sacred to the memory of my beloved husband and our dear father, ex-Captain Julius C. Petersen, who departed this life March 15, 1916. Gone but not forgotten.
WIFE, SON AND DAUGHTER.

SOMERS—In loving remembrance of my dear mother, who passed away on March 15, 1915.
OTTO J. SOMERS.

SILVERMAN—Morris M. and Clementine M. In loving memory of our beloved parents. "Gone but not forgotten."

TUNIK—In memory of our loving sister and daughter, Lilian, who died March 15, 1919.
THE FAMILY.

Announcements of Deaths and Births for insertion in The New York Times may be telephoned until midnight to Bryant 1000.

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INSTRUCTION

"Analysis of Financial Statements"—a technical lecture of interest to business men and women, will be given by Homer S. Pace, C. P. A., at Pace Institute, 30 Church Street, New York, on Wed., March 16, at 6 P. M.
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COLLINS LEAVES FOR CAMP

Pitcher Has Not Signed, but Decides to Report—Veterans Boil Out Under Hot Sun.

Special to The New York Times.

SHREVEPORT, La., March 14.—Happenings in the camp of the Yankees today centred mainly around Bob Meusel, the California slugger. Early this morning came official announcement that the player had been indefinitely suspended for failure to report. The suspension was but a few hours old when Meusel arrived at the Youree Hotel. Within a few minutes he was in consultation with Huggins, and before noon another communiqué had been issued, this one restoring Bob to all the playing and eating privileges in camp. In the afternoon Meusel's work was the outstanding feature at Gasser Park in a long practice session.

The suspension was decided upon Sunday at a conference between Colonel T. L. Huston and Manager Huggins. A telegram had been sent to Meusel on Friday with a warning that unless answered on the following day he would be suspended. It developed today that Meusel had left Los Angeles for Shreveport before the warning notice arrived, and he came into camp blissfully ignorant of this action by the club. In announcing the raising of the short-lived suspension Huggins remarked that a telegram from Meusel that he was about to leave for camp would have prevented any action.

Meusel lost no time in making his peace with the club. The contract which had been offered to him called for a substantial raise in salary, with a bonus attachment for strict observance of club rules. He announced, after conferring with Huggins, that he was entirely satisfied with the terms of the contract.

Meusel Already in Shape.

Huggins was much impressed with Meusel's work. Bob has been playing ball on the coast during the off season, and he was throwing this afternoon with all the speed and freedom of motion that is his in mid-season. He worked for a while at third base, and then went over to first.

Huggins remarked that Meusel, who does not appear to be as heavy as he was last season, looked better in action today than any time last season. Huggins warned Bob at the start of practice to be careful about swinging too hard at the ball, but Meusel apparently had nothing to worry about, and he drove several to the fence. His return to the Yankees enables Huggins to proceed on his program of arranging the club so as to get the best offensive strength.

Announcement was made today that Rip Collins, was on his way from his home in Austin, Texas, and when he signs the Yankee family will be complete. Rip has yet to reach an agreement with Huggins, but his decision to report here means that he is willing to fall into line, and no difficulty is anticipated in getting his signature. Baker will then be the only absentee, and he is no holdout.

The heavy rains of the past two days, including a near cloudburst last night, caused Huggins to call off morning practice today, but it was possible to get in a long workout this afternoon.

Hold Spirited Practice.

It was the hottest day since the Yankees arrived here and some of the veterans, who had been going along slowly, took advantage of conditions and extended themselves. Shawkey, Schang, Pipp, Peckinpaugh, Harper and Roth, who arrived some time after the first squad reported, had a long and satisfactory workout. Chick Fewster was not in uniform, owing to an injured finger.

Schang worked behind the plate in a spirited fielding drill. The infield was made up of Pipp at first, Ward at second, Mitchell at short and both Meusel and McNally at third. Later Meusel replaced Pipp at first base and French went to short stop. Meusel snapped the ball around at a clip which had the other infielders yelling for mercy.

Manager Huggins today picked the squad which is to leave here tomorrow night for a five-day trip. Games are scheduled with the Cardinals at Lake Charles on Wednesday, with the Indianapolis team at Crowley, La., on Thursday, with the Robins at Baton Rogue on Friday, and at New Orleans on Saturday and Sunday.

The players who will be taken on the jaunt are catchers Schang and Hoffman, pitchers Mays, Quinn, Harper, Piercy, Ferguson, Doyle and Clifford; infielders Pipp, Meusel, Fewster, Ward, Mitchell and McNally; outfielders Ruth, Bodie, Roth and Wingo. Coach Charley O'Leary and Trainer Al Wood also will make the trip.

The first cut in the squad was made this afternoon when outfielder Joe Carlson, who signed as Joe Munson, was released to the Atlanta club of the Southern Association.

PENNOCK JOINS RED SOX.

Manager Duffy Still Awaiting Word From Four Players.

HOT SPRINGS, Ark., March 14.—Herb Pennock, veteran pitcher, reported to the Boston American League baseball club at their Spring training camp here today. Manager Duffy has received no word from McInnis, Vick, Myers and Menosky, who are holding out for increased salaries.

SECONDS TIE VARSITY.

Harvard Baseball Substitutes Hold Regulars, 2 to 2.

Special to The New York Times.

CAMBRIDGE, Mass., March 14.—The Harvard Varsity and substitutes nines in their first match outdoors, this afternoon, went to a tie of 2 to 2 in five innings.

Doubles by Clark, Leland and Scott gave the substitutes two runs in the third. Arthur Conlon, the Varsity shortstop, tripled in the next frame, scoring Lincoln. The game was tied when Captain Emmons knocked out a single scoring Conlon.

WASHINGTON FENCERS WIN.

Defeat New Yorkers for Senior Foils Team Championship.

The Washington Fencer's Club team, composed of Henry Breckinridge, Major F. W. Honeycutt and Major H. Rayner, last night won the senior foils team championship in the series of bouts fenced at the French Y. M. C. A. The other contesting teams were those from the Fencer's Club and the New York Athletic Club. The Fencer's Club team was made up of G. H. Breed, Leon Schoonmaker and F. A. Pequas, while the New York A. C. fencers were Leon Nunlez, Sherman Hall and S. B. O'Connor.

The Washington fencers defeated the N. Y. A. C. by 6 bouts to 3, but bowed to the Fencers' Club by 5 bouts to 4. The N. Y. A. C. then defeated the Fencers' Club trio, the score being 5 to 3. The Washington fencers were declared the victors because of their ten winning bouts against but eight winning bouts for each of the other two teams and a final and deciding bout was not necessary.

Hard-Thrown Ball Fractures One of Hugh Jennings's Ribs

Special to The New York Times.

SAN ANTONIO, Texas, March 14.—Hughey Jennings, assistant manager of the Giants, is the unhappy possessor of a slight fracture of a rib on his left side, as revealed today by the scientific magic of an X-ray photograph. Jennings was hit in the side by a hard-thrown ball in practice on Saturday, but had attributed the resulting discomfort to nothing more important than a bruise. The pain increased and a sleepless period last night induced him to submit to expert examination this morning. His activity will be curtailed, but not absolutely eliminated for some days to come.

THE COUNTRY DRY? NOT FOR BROOKLYNS

Drenched Robins Expect Easy Sailing Through National League—If Season Is Wet.

Special to The New York Times.

NEW ORLEANS, La., March 14.—It rained for a short period here this morning, and the early workout of the Brooklyns was wiped off the program. The sun was shining strongly at noon, and Robbie ordered his players to be in uniform at the park at 2 o'clock, which was one hour earlier than their usual afternoon reporting time. The players obeyed their leader, and for one hour they practiced at Heinemann Park. Just as the regulars were about to start a practice contest with the youngsters a heavy shower fell, and it was impossible to continue the workout.

While the practice session was cut short, Robbie made the most of the short dry spell. With the members of his first-string infield stationed at their respective positions, the leader of the National League champions belted out grounders to them, and, in spite of the muddy condition of the field, the infielders put up a classy exhibition. Clarence Mitchell, Bernie Neis, Jill Lamar and Tommy Griffith spent an hour in the outfield chasing flies.

Sherrod Smith, the left-handed pitcher, who signed a contract yesterday, was in uniform for the first time, and his initial workout consisted of a game of catch, with Zack Taylor, the young backstop, as his partner. Wallace Hood, the young outfielder, was also at the park for the first time, but did not don a uniform. He is a holdout, and arrived here late last night from Los Angeles. He had a long talk with Boss Ebbets today. It is believed he will sign the document that has been prepared for him.

Walter Ruether, the left-handed pitcher obtained from the Reds in exchange for Rube Marquard, signed a contract this morning. He looks fit for another big season. Walter said he is well pleased with the trade that made him a member of the champions, and he is working hard, in order to be ready for the long series of exhibition games with the Yankees.

Manager Robbie will take his squad of athletes to Bogalusa tomorrow to play two games with the St. Louis Browns.

DARK HORSE GALLOPS HOME

Parks Beats Bache in Pocket Billiard Title Tourney.

A dark horse loomed up last night in the pocket billiard tournament of the American Amateur Billiard Association at John Doyle's Broadway academy when Harry Parks stepped out and took the measure of Maurice Bache by a score of 75 to 35. It was the first appearance in the tournament of Parks, and, as he had not previously been counted as one of the serious contenders, his victory made him the centre of attention.

Parks began to knock the balls off as soon as he went to the table, and in the third inning he had a lead of 30 to 8. He had very little trouble after that and played a steady and consistent game to the end. His best run was a cluster of 12 points, but he maintained a good average and had several runs of eight and nine. The best run for Bache was eight, and he did not play up to his usual form. Courtney Wood and Leon Davidson will meet tonight in the tournament.

In the English billiard tournament which is under way in the same academy John O'Neill, former champion, jumped into the lead with an easy victory over John Barraket by a score of 200 to 86 in eighteen innings. O'Neill had high breaks of 35, 33 and 31, and these put him so far ahead of his opponent that there was never any doubt about the result.

The standing of the players fololws:

Player.	Won.	Lost.	P. C.
O'Neill	3	0	1000
Morrison	2	0	1000
Walden	2	1	.667
Wood	1	1	.500
Bird	1	2	.333
Barraket	1	3	.250
Ridgeway	0	3	.000

CANNEFAX LEADS LAYTON.

Wins First Two Blocks of Three-Cushion Match in Brooklyn.

Playing in the same good form he displayed last week, Robert Cannefax scored two victories over John Layton, the champion, in the opening blocks of their 360-point match at three-cushion billiards at the Rational Recreation Academy in Brooklyn. He won the afternoon block by a score of 60 to 49 and the evening session by a score of 60 to 56. The total score at the end of the first day was 120 for Cannefax and 105 for Layton.

Cannefax played sensational billiards in the evening session after making a slow start. In the twelfth inning Layton was leading by 17 to 6, but Cannefax then settled down to a series of brilliant shots and with a high run of 10 had caught and passed Layton by the twenty-eighth inning. From then to the finish he held sway and, by applying safety, cleverly kept the champion from endangering his lead.

The scores at the end of each tenth inning:

AFTERNOON.

Cannefax—1 3 20 24 26 38 58—60.
Layton—1 9 16 19 27 39 46—49.

EVENING.

Cannefax—0 6 21 29 39 51 60. Grand total—120.
Layton—6 16 24 29 37 49 56. Grand total—105.

LYNCH VICTOR WITH CUE.

Defeats Jacoby in Amateur Three-Cushion Billiard Match.

Harry Lynch defeated Leo Jacoby in the three-cushion billiard tournament of the American Amateur Billiard Association at Thum's Academy last night by a score of 35 to 17. Jacoby substituted for Irving Brunnell, who was unable to play his scheduled game. The game lasted 103 innings. Lynch led from the start.

Fail to Adopt Three-I Schedule.

CHICAGO, March 14.—Club owners of the Three I League failed to adopt a schedule at their meeting here today because of unsatisfactory mileage conditions. President Tearney, however, was authorized to draw up a 120-game schedule embodying all of the new ideas and suggestions which were advanced by the owners. The season will open on May 3.

Canadians Win Hockey Game.

PHILADELPHIA, March 14.—The Falcons of Winnipeg, winners of the Olympic ice hockey championship at Antwerp last April, defeated the All-Stars here tonight, 4 to 3.

GIANT YOUNGSTERS LOSE TO REGULARS

Old Sol Comes Out to Take Kinks Out of Veterans and They Wallop Rookies, 10 to 5.

Special to The New York Times.

SAN ANTONIO, Texas., March 14.—Under a contact of aeons of years old, it now appears, the sun contracted to put in a full twelve-hour day over what are now the cities and plains of Texas, working fifty-one weeks in a year and seldom taking a holiday. The venerable orb takes its duties and its contractual obligations very seriously, such things as sabotage or loafing never seeming to occur to its primitive mind.

There is something admirable, to be sure, about such faithfulness, and yet one wishes at times for a slight slackening in ardor on the part of the esteemed Old Sol. Today such wishes were prevalent around the Giants' camp. The Regulars and Yannigans staged an eight-inning tussle under a glare that was furnace-like in its intensity, and when it was over the players were all well roasted and even the onlookers had taken on a golden brown hue.

The score of the affray was 10 to 5 in favor of the veterans, which gives the old timers a slight edge in the series thus far, as they have taken three out of five games. They will not meet many times more, as Wednesday is to be given up to a game between the Giants and the Bears for the benefit of local charities, and on Friday evening the entire squad will leave San Antonio. The players will be divided into two sections, the Regulars making their way northward by one route, while the youngsters, guided by Dick Kinsella, will zigzag by another route and perform in many cities.

Pol Perritt and Rube Benton did the pitching for the first-string men this afternoon, the former allowing two hits in four innings, while the latter was more liberal, granting seven safeties in the final four sessions. Neither exerted himself unduly, but each appeared to have plenty of power at command if needed.

Grody, the recruit twirler from Manhattan, permitted the veterans a quintet of drives in the opening half of the combat, and Claude Davenport, guaranteed to be positively the longest pitcher in the world or your money back, was pounded for nine hits in the four innings he performed.

The first-string combination looked good to day and almost ready for some genuine baseball. In the field and at the bat there was a ginger and confidence that could not be shriveled even by the hot breath of a San Antonio sun.

The line-up:

REGULARS.		RECRUITS.
Burns, lf.		Spencer, cf.
Gross, cf.		Monroe, 2b.
Frisch, 2b.		Walker, lf
Young, rf.		King, 1b.
Brown, cf.		Kane, 3b.
Rapp, 3b.		Burkett, ss.
Gonzales, c.		Heniine, c.
Perritt, p.		Grody, p.
Benton, p.		Davenport, p.

Score by innings:

Regulars .....2 2 0 0 3 2 1 0—10 14 1
Yannigans .....0 0 0 1 2 1 0— 5 9 2

Dave Bancroft, the ailing shortstop of the Giants, was subjected this afternoon by a local specialist to a thorough examination with the object of ascertaining how deeply seated his physical affliction was. Bancroft was believed to have an acute disorder of the digestive tract, as well as a slight heart trouble.

The examination disclosed that there is nothing whatever the matter with the little infielder except an ulcerated tonsil. This will be removed soon and there appears to be no reason why robust health should not be restored to Bancroft.

Manager McGraw was asked this evening concerning the truth or falsity of a report from Toronto that Vernon Spencer, Virgil Barnes, Jesse Winters and Herbert Hunter had been released to the Maple Leafs. McGraw said that Hunter had been turned over to Larry Doyle's team and would leave here at once for Columbus, Ga., where the Toronto squad is training. The other players mentioned have not been disposed of and will not be, for the present, at least.

McGraw will take back to New York with the squad all of the most promising of his recruits and will then undoubtedly send some of them, including perhaps, the trio grouped by rumor with Hunter, to other clubs for seasoning.

Hunter is a Californian who is a free agent in professional baseball and is the coach of the Waseda University nine in Tokio, Japan. He is able to play either in the infield or the outfield. He was with the Red Sox for a time last season.

MORE POWER BOAT RACES.

Dates Are Fixed for Gold Cup and Wood-Fisher Events at Detroit.

That the motorboat enthusiasts of the country are not going to be outdone by their brothers in the sailing yacht game this season in the way of sensational programs, was made evident yesterday by an announcement from A. L. Judson, Commodore of the Motor Boat Club of America.

Commodore Judson, who had already stated that the challenge of the Royal Motor Yacht Club of England for the International Cup, formerly known as the Harmsworth Trophy, and now held by the Detroit Yacht Club, had been accepted by the latter organization, announced yesterday a further schedule of races. The races for the International Cup, which are set for Sept. 3, 5 and 6 on the protected waters adjacent to Detroit, probably on Lake St. Clair, are to be preceded by contests for the Gold Cup, the one-mile championship, and the Wood-Fisher Trophy. The latter trophy is a new prize offered by Garfield A. Wood and Carl G. Fisher for displacement boats under thirty-two feet in length. These races are to be held on Aug. 27, 29, 30 and 31. Thus, between Aug. 27 and Sept. 6, will be decided the one-mile motorboat speed championship of North America, the championship of North America in the races for the Gold Cup, and, in the races for the International Trophy, the championship of the world.

The International Trophy was captured last year in the races off Cowes, England, by Garfield Wood of Detroit, with his speed wonder, Miss America, but Commodore Judson let it be known yesterday that Mr. Wood was planning a new defender, to be equipped with four Liberty motors, and capable of doing even better than the eighty miles an hour logged by Miss America in one of her spins.

WATSON TO LEAD COLUMBIA.

Centre Is Chosen Captain of Next Year's Basketball Team.

The Columbia basketball team, which closed its season on Saturday night, elected Lester R. Watson captain for next year at a meeting yesterday. Watson, who will succeed Marty Tynan as leader of the five, is a member of the junior class and has played for two years on the varsity team at centre. He was captain of the 1922 freshman five and before coming to Columbia was leader of the Townsend Harris Hall High School quintet.

The annual dinner to the basketball players will be held tonight at the Columbia University Club, 4 West Forty-third Street. The team will be guests of the club, and Coach Joe Deering, Captain Tynan and old-time stars will be on the list of speakers.

OTHER EXHIBITION GAME.

AT ORANGE, TEXAS.
(Eleven innings.)

	R.	H.	E.
St. Louis (N. L.)	2	6	1
Philadelphia (A. L.)	1	3	2

Batteries—Haines, Walker, Reviere and McCarthy, Dilhoefer; Harris, Mears, Perkins and Walker.

WHITTEMORE TAKES PINEHURST TOURNEY

Massachusetts Golfer Is Victor in Spring Event on North Carolina Links.

Special to The New York Times.

PINEHURST, N. C., March 14.—Parker W. Whittemore of Brookline won the Spring tournament at Pinehurst today and allowed each of his opponents in the semi-final and final rounds to win only a single hole.

Whittemore played this morning against the medalist, L. A. Hamilton, Garden City, in the semi-finals, winning by 7 up and 6 to play. In the afternoon, playing in the final contest against E. C. Newton, Brookline, Whittemore won by 5 and 4. Newton's right to oppose Whittemore in the final contest was the outcome of the semi-final match between Newton and B. P. Merriman of Waterbury, which Newton won by 4 and 3. Newton played a fine round against Merriman this morning and might have had a 73 if the bye holes had been played.

John A. Heydler, President of the National League, was also one of the winners during the tournament matches played this morning. The baseball magnate made an 89, the match going to twenty-one holes.

The summaries:

First Sixteen—Semi-finals—F. C. Newton, Brookline, defeated B. P. Merriman, Waterbury, 4 and 3; Parker W. Whittemore, Brookline, defeated L. A. Hamilton, Garden City, 7 and 6. Final—Whittemore defeated Newton, 5 and 4.

First Beaten Eight—Semi-finals—Donald Parson, Youngstown, defeated George Van Keuren, Englewood, 3 and 2; J. Watson Yulle, Royal Montreal, defeated H. C. Fownes, Oakmont, 4 and 3. Final—Parson defeated Yulle, 4 and 3.

Second Sixteen—Semi-finals—George Parry, Old York Road, defeated P. S. MacLaughlin, Ekwanok, 3 and 2; Joe Hotchkiss, New Haven, won from George S. Proctor, Oakmont, by default. Final—Hotchkiss defeated Parry, 3 and 2.

Second Beaten Eight—Semi-finals—R. D. Clemson, Orange County, defeated H. C. Fownes 2d, Oakmont, 2 up; A. B. Ashforth, Garden City, defeated J. L. Waller, Hamilton, 3 and 1. Final—Clemson defeated Ashforth, 3 and 1.

Third Sixteen—Semi-finals—J. M. Thompson, Springhaven, defeated D. W. Kerr, Youngstown, 2 up; Robert E. Harlow, Scarsboro, defeated Dr. W. J. Speers, Fall River, 5 and 3. Final—Harlow defeated Thompson, 4 and 2.

Third Beaten Eight—Semi-finals—E. H. Wiswell, Montclair, defeated Malcolm McGregor, Detroit, 1 up (20 holes); W. T. Stall, Thorney Lea, won from H. D. Spaulding, Rochester, by default. Final—Stall defeated Wiswell, 5 and 4.

TIE IN BELLEAIR GOLF.

Augustus and Pollack Lead in Qualifying Round With Cards of 80.

Special to The New York Times.

BELLEAIR HEIGHTS, Fla., March 14.—The Belleair amateur golf championship qualifying round resulted today in a tie between Ellsworth Augustus, the present holder of the title, and J. Pollack of Wheeling, W. Va.

Both got around in 80. Augustus had a two-stroke lead on Pollack at the ninth hole, as he was out in 41 while Pollack required 43. The latter came home in 37 in some well-played golf and the Clevelander took 39. These two will probably meet in the final.

The summary:

Ellsworth Augustus, Mayfield, 80; J. Pollack, Wheeling, W. Va., 80; W. W. Ingersoll, Rockford, Ill., 86; Burton Howe, Grand Rapids, 86; George Balch, Cincinnati, 86; D. N. Mattison, Edgewater, 86; Paul Adler, Siwanoy, 88; C. H. Gardner, Rhode Island, 89; S. R. Davidge, Scarsdale, 89; L. Beecher, Hillsboro, Ill., 90; W. S. Van Clief, Richmond County, 91; T. W. Kennedy, Merion Cricket, 91; O. W. Johnson, Chicago, 91; George E. Kerwin, Detroit A. C., 92.

BIKE RIDERS PAID OFF.

Six-Day Cyclists Divide Purse Said to Be $50,000.

The six-day race which concluded in Madison Square Garden last Saturday night officially became a thing of the past yesterday when the ghost walked for the hardy pedal pushers. Bright and early the cyclists who participated in the grind were clustered around the pay-off window in the Garden, expectantly awaiting Manager John Chapman's summons which would make them a bit richer in this world's material goods. Oscar Egg and Peter Van Kempen, the Swiss-Holland pair, whose superb riding brought them the spoils of victory, were the first to be rewarded.

They divided about $7,500 between them for their week's riding. No official announcement was made of the individual rewards, for Manager Chapman discreetly keeps his own counsel in this matter. He did not even announce the aggregate amount divided among the cyclists, but it is understood the sum, including guarantees, bonus money, prizes, and the spoils of "primes" held during the race, totaled close to $50,000. Egg is understood to have cleared $5,000, and Van Kempen, who was making his first six-day race appearance here, was said to have received half this sum.

The heaviest paid rider in the race was Maurice Brocco, the Italian cyclist, who, with Willie Coburn of Kearny, N. J., carried off second honors. This team is said to have drawn about $9,000, of which Brocco received $6,000 and Coburn $3,000. Brocco's remarkable powers as a race magnet are responsible for the fact that he receives more than any other rider.

Walter Rutt and Willie Lorens, German riders, who finished third, three laps back of Egg and Van Kempen and Brocco and Coburn, did not appear for their remuneration. The Teutonic pair are still suffering from the effects of the grind. The riders were visibly weary as they dismounted from their wheels Saturday night, and have been resting since. They notified Chapman that they were sick in bed and would be unable to come to this city for their pay. The Germans are at present recuperating at the home of Willie Coburn, uncle of the rider who teamed with Brocco, in Newark.

TRACK EVENTS FOR GREEN.

Meet With Columbia and Penn Is Now on Dartmouth List.

Special to The New York Times.

HANOVER, N. H., March 14.—Four meets will constitute Dartmouth's 1921 outdoor track schedule, according to announcement made here tonight by Manager J. H. Lane Jr. The Green team will make its first appearance of the year at the Penn relay carnival in Philadelphia April 29 and 30. On May 7 Dartmouth, Columbia and Pennsylvania will stage a triangular meet in New York, the first time that such an event has been run by the three colleges. A week later, May 14, M. I. T. will oppose the Green in a dual meet. The season will close with the Intercollegiates at the Harvard Stadium, Cambridge, May 27 and 28.

WINS LEHMAN CUP AGAIN.

Richmond Carries Off Williams Track Trophy for Second Time.

Special to The New York Times.

WILLIAMSTOWN, Mass., March 14.—Charles S. Richmond of Chatham, N. J., a member of the junior class, won the Lehman Cup, which is offered annually for the Spring track meet at Williams College, here today. When competition for the trophy was completed, Richmond had scored a total of 36½ points, against 22 for Roger W. McWhorter '22, of Brentwood, N. Y., who ranked second. Richmond also won the cup last year.

Athletic Director Appointed.

MARIETTA, Ohio, March 14.—Percy W. Griffiths of Scranton, Pa., former Pennsylvania State College football player, has been appointed athletic director of Marietta College here, succeeding John Kellison, it was announced today. Kellison recently resigned to become athletic director at Washington and Jefferson.

N. Y. U. Football Men Start Their First Spring Practice

Spring football practice was started at New York University yesterday afternoon, when forty candidates reported to Coach Gargan on Ohio Field. This is the first time in the history of the local institution that the football team has worked in the Spring. Most of the time yesterday was spent in getting the men used to handling the ball. Kicking and passing constituted the greater part of the work. Nearly all of the veterans of last year's eleven were on hand as well as most of the members of the freshman squad.

The veteran backfield candidates who reported were Captain Ferguson, Weinheimer, Sawyer, Ryan, Nelson and Cohen. The freshman backs who reported were Hetrick, Brennan, O'Donnell and Sheres. Linemen of last year's team who are out are Adams, Guiney, Edgar, Caddell, Adelstein, Macoomber and Bacile. From the freshman team Hill, Elsman, Smith and J. Brennan reported.

MISS ZINDERSTEIN IS DOUBLE WINNER

Defeats Miss Penman and Mrs. Yerxa as Women's National Tennis Tourney Opens.

Special to The New York Times.

CHESTNUT HILL, Mass., March 14.—Competition in the women's national indoor tennis championship tournament got under way today on the covered courts of the Longwood Cricket Club. There were only a few matches played, as the out-of-town players had not put in an appearance. They are expected to reach Boston tomorrow, however, when Mrs. Molla Bjurstedt Mallory, Miss Martha Bayard and others from the metropolitan district will be on hand for the tournament, which not only includes national titles in singles, but doubles and mixed doubles as well.

The feature of today's play was the easy manner in which Miss Marion H. Zinderstein moved out to the third round by disposing of Miss Edith Penman and Mrs. Herbert Yerxa in love sets. Miss Zinderstein, as all of the strong players has been drawn in the lower half, which would indicate that she is likely to meet Mrs. Mallory in the semi-final round.

There were no upsets. Mrs. C. D. Mills of Orange, N. J., put in an early appearance and disposed of Miss Gretchen Ginn of Winchester, Mass., by 6—0 and 6—4. The latter forced the visiting player to extend herself in the last set. Miss Phyllis Walsh of Philadelphia, the Florida champion, was another of the visitors who saw action today. She defeated Miss Martha Carey of Holbrook, Mass., in straight sets, 6—3 and 6—4.

Mrs. Hunting R. Hardwick, wife of the former Harvard football player, was the only performer to figure in an extra-set match. She defeated Mrs. F. R. Estabrook of Brookline, 1—6, 7—5, 6—3.

The doubles competition will begin on Wednesday and the mixed doubles will start on Thursday.

The summary:

First Round—Mrs. Walter H. Trumbull, Weston, defeated Miss Dorothy Dill, Boston, 6—1, 6—1; Miss M. R. Lincoln, Brookline, won from Miss Margaret Cooke, Boston, by default; Mrs. B. E. Cole 2d, Andover, won from Mrs. John Fallon, Chestnut Hill, by default; Mrs. H. R. Hardwick, Boston, defeated Mrs. F. R. Estabrook, Chestnut Hill, 1—6, 7—5, 6—3; Miss Phyllis Walsh, Philadelphia, defeated Miss Martha Carey, Holbrook, 6—3, 6—4; Mrs. T. H. Cabot, Boston, defeated Mrs. Charles Megrane, Brookline, 6—1, 6—0; Mrs. F. H. Godfrey, Brookline, defeated Mrs. S. M. Felton 3d, Boston, 6—1, 6—3; Miss Marion H. Zinderstein, Brookline, defeated Miss Edith Penman, Cambridge, 6—0, 6—0; Mrs. Herbert Yerxa, Boston, defeated Miss Katherine Greeley, Boston, 6—0, 6—0; Miss Rosamond Newton, Brookline, won from Miss Natle Winslow, Boston, by default; Miss Anna Fuller, Cambridge, defeated Mrs. Lester Watson, Boston, 6—3, 6—1; Mrs. D. C. Mills, Orange, N. J., defeated Miss Gretchen Ginn, Winchester, 6—0, 6—4; Miss Cornelia Burgess, Worcester, won from Mrs. Burnham Dell, Cambridge, by default.

Second Round—Mrs. F. W. Capper, Brookline, defeated Miss E. Goodwin, Boston, 6—3, 6—1; Miss Marion H. Zinderstein, Brookline, defeated Mrs. Herbert Yerxa, Boston, 6—0, 6—0; Miss Edith Sigourney, Boston, won from Mrs. A. F. Sortwell, Boston, by default.

To Show Pekingese Today.

The annual Spring show of the Pekingese Club of America will be held at the Hotel Imperial this afternoon. Mrs. Charles E. Engel, who has been prominent in arranging the details of the exhibition, expects one of the largest entries in the history of the event. Mrs. Hosea Higgins will do the judging.

ARGENTINA JOINS DAVIS CUP RANKS

Entry of South American Country Brings List of Tennis Challenges to Twelve.

Entries of challenging nations for the Davis Cup contest became an even dozen through the addition of Argentina to the list, which was announced yesterday at the offices of the United States Lawn Tennis Association. This exactly doubles the largest previous entry of six nations, and it also means that every continent on the globe is now, or has been in the past, represented in the competition. The entry of Argentina is the first ever received from South America.

As the nations are now lined up, North America is represented by the United States, as the defending nation, and by Canada; South America by Argentina, Europe by the British Isles, France, Belgium, Spain, Denmark and Czechoslovakia; Asia by India, Japan and the Philippines, and Australasia by the united challenge of Australia and New Zealand. Today is the final date for the receipt of challenges. There is, of course, a chance that further entries may be received after tonight. Exceptions to the strict rule have sometimes been made when there has been accidental delay in the transmission of a challenge. But it is believed that the nationas most likely to compete this Summer have now forwarded their challenges. Holland and South Africa are the only previous competitors not entered.

The entery of Argentina came in a cablegram to the U. S. L. T. A. from John A. Gibson of Buenos Aires, Secretary of the Argentine Lawn Tennis League. It gives indication of the great advancement that has been made in the game there and opens a welcome field for competition among the sister republics of the two Americas.

The draw for the preliminary rounds of the tournament will be made tomorrow at the offices of the U. S. L. T. A. This will be a blind draw, in accordance with the cup regulations. The names of the competing nations will be written on similar sheets of paper and drawn in the usual manner. As there are at present twelve entries, there will be four first-round byes, eight nations meeting in the opening round, and the four winners and the other four drawing byes constituting the competitors in the next round.

As soon as the draw has been made, notices of the results will be sent to the countries concerned. They will be requested to complete all matches by a certain date. Unless they decide to play their matches in this country they will make the arrangements regarding a site among themselves. Geographical propinquity will, of course, be an important factor. It is hoped, however, that as many as possible of the preliminary ties will be held here. There will be an advantage to the other nations in the fact that they are certain to command a larger "gate" in this country than they could elsewhere. This has been repeatedly demonstrated. The question of meeting expenses most advantageously will undoubtedly carry weight with several of the smaller nations. Such preliminary ties as may be decided in this country will be distributed among a list of tennis centres headed by Newport.

Preliminary ties here would undoubtedly be held in the early part of August, so that the final round could be reached in ample time to allow the winners to prepare for the challenge round at Forest Hills, L. I., starting Sept. 2.

Wilson Is Elected Captain.

Special to The New York Times.

WILLIAMSTOWN, Mass., March 14.—The Williams basketball team tonight elected John E. Wilson of Westfield captain for next season. He is a veteran of two seasons. He is a football man as well, having played in the backfield for the last two years.

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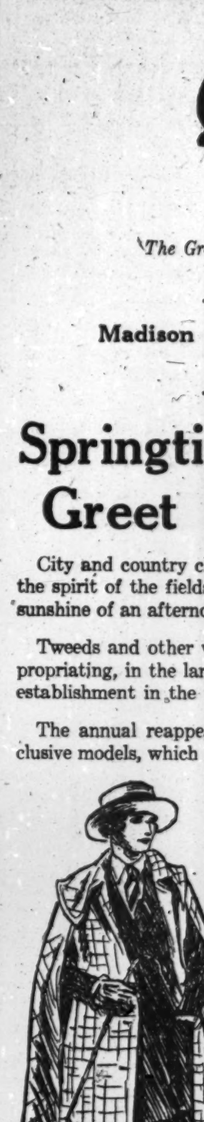

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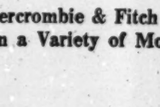

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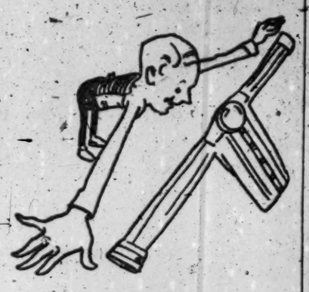

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ZBYSZKO THROWS STECHER IN 2:16:10

Uses Wristlock and Crotch-Hold to Defeat Nebraskan in Bout at 71st Armory.

STRENGTH CONQUERS SPEED

Polish Grappler Wears Opponent Down Despite Latter's Aggressiveness—7,000 Fans Attend.

Stanislaus Zbyszko, veteran Polish wrestler, pinned the shoulders of Joe Stecher of Nebraska, former heavyweight champion, to the mat in two hours sixteen minutes and ten seconds last night in their catch-as-catch-can bout before a crowd of about 7,000 persons at the Seventy-first Regiment Armory. The mighty Pole, showing his best form since he returned here after the war, survived all attempts of Stecher to apply the famous scissors hold, and, in a spectacular recovery from the defense, suddenly forced the former champion to defeat with a wrist and crotch hold.

In gaining the victory Zbyszko turned what looked like impending defeat into a triumph. For almost five minutes before he obtained his decisive combination hold, the veteran Pole lay writhing and squirming on the mat, held fast, almost continuously, in the crushing embrace of Stecher's body scissors. The Nebraskan maintained his grip, applying the pressure with his powerful legs, without once losing the effect o fthe clutch, while Zbyszko twisted and squirmed, grunting and grimmacing, from the pressure of Stecher's legs, and an accompanying arm hold with which the former champion sought to force the fall.

Zbyszko's greater strength, remarkable in a man of his years and wrestling service, enabled the Pole, with a mighty lunge, finally to tear himself free. He turned and squatted on Stecher for a space and then both regained their feet. Like a flash, Zbyszko leaped in, grabbed his rival in a crotch hold, and, lifting Stecher bodily off the floor, threw the former champion down with a thud. The toss stunned Stecher for a fleeting instant and just long enough to enable Zbyszko more firmly to secure his crotch hold and add a wrist hold in the process of accomplishing the fall.

Crowd Is Stunned.

The most sensational work of the bout was crowded into the last five minutes. The result, coming unexpectedly and with stunning suddenness, left the crowd almost speechless for a spell and then only scattering applause was heard through the house. Stecher, unmistakably, was the crowd's favorite. Wladek Zbyszko, younger brother of the 40-year-old Stanislaus, was the first to greet the conqueror. Young Zbyszko hopped through the ropes with the tap of Referee George Bothner's hand on the victor's shoulder and hugged his brother in a fond embrace.

Prior to the spectacular work of the closing few minutes the bout devolved into a question of brute strength and experience possessed by the veteran Zbyszko, and skill, cleverness and knowledge of various holds on the part of Stecher. In the end, the endurance and great strength of Zbyszko overcame the youth and cleverness of the former champion.

For two hours the wrestlers tugged and mauled each other, working all over the mat, with Stecher the aggressor for the greater part of the time. The Nebraskan tried repeatedly to secure his scissors hold on his rival, but Zbyszko repulsed the hold through the simple expedient of taking hold of Stecher's legs and forcing them away from his body. At time Stecher worked on a half-nelson and occasionally he sought with an arm-lock to force Zbyszko into position for the body scissors. But Zbyszko warded off all these attempts at holds, and in his own flurries of offensive wore Stecher down through the use of a double nelson, half-nelson and body holds.

Eight minutes after the two-hour call the men went to the mat, and after three minutes of fencing Stecher entwined Zbyszko in his legs. For three minutes Zbyszko was held in the hold, and then the Pole rolled. Stecher, however, quickly fastened the hold again and held it for one minute and eighteen seconds before Zbyszko squirmed free. Then Zbyszko went on the attack and in a flash had Stecher in the hold which brought him victory.

Trained Down to 219 Pounds.

There was not so much difference in the weights of the two grapplers as had been expected, owing largely to the fact that the giant Pole had undergone a strenuous campaign of training. His weight was announced as 219, and Stecher weighed 208. Zbyszko was very evidently in better form than he had been since his return to the mat.

There was little advantage for either man during the first hour on the mat. Stecher was the aggressor throughout, and he displayed far more speed as well as a greater diversity of holds, but, in spite of his cleverness he could not force the Pole to the mat. Several times he had him on the way to defeat, but Zbyszko got away from him each time, on one or two occasions by the use of sheer strength.

The bout was slow at the start. Both grapplers were looking for an opening and they tugged and pawed each other for fourteen minutes before they finally went to the mat. When they went down Stecher got a body hold and, putting one foot behind Zbyszko, pushed the latter back and forced him off his balance. The Pole went down with such force that he bounced right up again like a huge chunk of India rubber before Stecher could make any use of his several punishing holds.

A few minutes later they went to the mat again, and this time Zbyszko tried for a toe hold, which appeared to be his favorite hold. Stecher countered with an arm lock, which he quickly tugged into a head lock. But holding a head lock on Zbyszko is no easy matter.

The men were up and down every few seconds after that for a period of ten minutes, each trying vainly for a hold. Stecher twice had a scissors hold but each time Zbyszko broke free. The crowd evidently thought the bout altogether too tame. It wanted more action and less caution.

Stecher Assumes Defensive.

After the men had been wrestling for more than an hour and a quarter, Stecher began to go on the defensive and was apparently giving himself a rest. Zbyszko made a desperate effort to bring the bout to an end. Stecher gained a toe hold which the Pole broke easily. Stecher then waited a convenient opportunity and clamped on a body scissors. He held the Pole in this grip for forty seconds and it seemed that he might succeed in his effort, but Zbyszko then stood erect with Stecher clinging to him and shook off the Nebraskan as a big dog would shake off a toy spaniel.

Zbyszko had half a dozen holds on Stecher in the next few minutes. He tried a half nelson and a full nelson, but could not retain either. Finally he got a toe hold, and for the first time in the bout Stecher appeared to be in a bad way. It seemed that he was doomed, for the Pole was slowly bringing the Nebraskan's leg back. But Stecher finally threw himself around until he sat on Zbyszko's arm and broke the hold.

There were four lively preliminaries to the main bout, one of which brought on Jim Londos, the Greek champion heavyweight. This was the semi-final bout. The Greek met Louis Romani of Italy and disposed of him in jig time. Londos tugged about for a few minutes and then, taking Romani by one of his legs, whirled him around and sent him to the mat in 10:05, with a Japanese arm lock.

John Pesek of Nebraska threw Tommy Draak of Holland in 20:53, with a wrist lock, after the men had fought desperately for holds and had put up a good contest.

Alexander Hedlund of Finland wasted little time in pinning the shoulders of Emil Heintze to the mat, the time being 5:05.

In the first of the preliminaries, Jean Bruce of Brooklyn threw Otto Samson in thirteen minutes, with a double arm lock.

Pimlico Manager Optimistic Over Maryland Racing Season

William P. Riggs, general manager of the Pimlico track at Baltimore, was a visitor at the offices of the Jockey Club yesterday and expressed himself as optimistic over the coming racing season in Maryland in view of the understanding reached with the Maryland commission on important matters under discussion through the Winter. There is general agreement on the appointment of stewards for the various meetings and the track managements are being swamped with applications for stable accommodations. This indicates that there will be plenty of high-class horses for the Spring sessions.

JOE MOORE WINNER IN TWO ICE EVENTS

New York Boy Captures 220-Yard Dash and Half-Mile in Pittsburgh Skating Races.

Special to The New York Times.

PITTSBURGH, Pa., March 14.—Joe Moore, the New York boy who came here after strenuous opposition had been manifested in New York, showed his class in the international junior amateur skating championships here tonight, running away with two out of the three titles and getting into the final in the other. He won the 220-yard race and the half-mile, while the mile and a half went to another New York lad, Leslie Boyd.

The races created a lot of enthusiasm, and the skaters gave the best they knew, all the finishes being close.

The women's junior championships developed only two aspirants, Miss Gladys Robinson of Toronto and Miss Rose Johnson of Chicago. The Canadian girl had no trouble in winning all three races very easily. In the 220-yard dash especially she showed great speed. She also won the quarter-mile and half-mile.

Two races were staged between Cleveland and Pittsburgh skaters, the 440-yard race going to J. E. MacKuiln of Cleveland, with T. Sweeney, Pittsburgh, second, and E. O'Brien, Pittsburgh, third. The one-mile race went to a Pittsburgh boy, T. Sweeney, with his teammate, E. O.Brien, second, and MacKuiln of Cleveland, third. The latter had the race won but fell at the last turn.

The summaries:

220-Yard—Won by Joe Moore, New York City; E. Stevenson, Toronto, second; Leslie Boyd, New York City, third. Time—0:21 2-5.

880-Yard Championship—Won by Joe Moore, New York; Fred Buendgen, Chicago, second; A. Nufnen, Cleveland, third. Time—1:25 4-5.

One-and-One-Half-Mile Championship — Won by Leslie Boyd, New York City; William Steinmetz, second; Fred Buendgen, Chicago, third. Time—4:52.

Inter-City One-Mile—Won by Toots Sweeney, Pittsburgh; E. O'Brien, Pittsburgh, second; J. Mackulin, Cleveland, third. Time—3:50.

220 Yards For Women—Won by Gladys Robinson, Toronto; Rose Johnson, Chicago, second. Time—0:24 2-5.

440-Yard Championship For Women—Won by Gladys Robinson, Toronto; Rose Johnson, Chicago, second. Time—0:45 2-5.

880 Yards For Women — Won by Gladys Robinson, Toronto; Rose Johnson, Chicago, second. Time—2:00.

Inter-City 220-Yard — Cleveland defeated Pittsburgh.

KEEN RIVALRY ON ICE.

Semi-Finals for Met. Skating Titles Are Sharply Contested.

The semi-finals in the 440-yard dash and the half-mile of the Metropolitan championships were skated last night at the 181st Street Ice Palace. The races were more closely contested than in the previous semi-final events. This may have been due to the absence of Joe Moore, the international amateur champion, who is competing in Pittsburgh this week. The skaters qualified according to time. The finals will be skated on March 21.

The summaries:

440-Yard Dash, First Heat—Won by George Pickering, Tremont Skating Club; Don Robertson, 181st Street Ice Palace, second. Time—0:48 3-5.

Second Heat—Won by William Murphy, 181st Street Ice Palace; Tom Hilskey, unattached, second; Mike McLaughlin, Tremont Skating Club, third. Time—0:47 4-5.

One-half Mile, First Heat—Won by Don Robertson, 181st Street Ice Palace; Eddie Ahearns, Morningside A. C., second; Tom Hilskey, unattached, third. Time—1:41 4-5.

Second Heat—Won by William Murphy, 181st Street Ice Palace; Paul Forsman, N. Y. A. C., second; John Houseworth, Tremont Skating Club, third. Time—1:39 4-5.

HAVANA RESULTS.

FIRST RACE—For three-year-olds and upward, claiming, purse $700; five and a half furlongs. Chantour, 115 pounds (Meehan), even, 1 to 3 and 1 to 6, first; Dixie Flyer, 110 (Collins), even and 2 to 5, second; Shasta, 115 (Hughes), 6 to 5, third. Time—1:08. Flip, Ascutney and Frank Burke also ran.

SECOND RACE—For three-year-olds and upward, claiming, purse $700; six furlongs. Black Top, 95 pounds (Penman), 5 to 2, 7 to 10 and 1 to 5, first; Ramseau, 106 (Burns), 4 to 1 and 2 to 1, second; Al Porter, 111 (Wilson), 7 to 10, third. Time—1:13. Disturbance, Azurita, Uranium, Ava R. and Twenty-seven also ran.

THIRD RACE—For three-year-olds and upward, claiming, purse $700; five and a half furlongs. Loyalist, 110 pounds (Fields), 3 to 1, even and 1 to 2, first; Perigourdine, 113 (Pickens), 7 to 5 and 7 to 10, second; The Enquirer, 102 (Penman), 1 to 2, third. Time—1:07 2-5. Voorin, Langhorne, Faux-Col, Tarascon and Scarpia II. also ran.

FOURTH RACE—For three-year-olds, purse $800; six furlongs. General Menocal, 105 pounds (McDermott), 7 to 5, 1 to 2 and 1 to 4, first; Dr. Chas. Wells, 112 (Pickens), even and 1 to 2, second; Mavehona, 107 (Wilson), 1 to 2, third. Time—1:13 1-5. Pansy, Natural, Plus Ultra, Whippet and Cabin Creek also ran.

FIFTH RACE—For four-year-olds and upward, claiming, purse $700; mile and fifty yards. Fireworth, 95 pounds (Robinson), 5 to 2, even and 1 to 2, first; O'Malley, 110 (Kelsay), 1 to 2 and 1 to 4, second; Timothy J. Hogan, 110 (Dawson), even, third. Time—1:44 2-5. Hope, Janice Logan, Homom, Fly Home and War Tax also ran.

SIXTH RACE—For four-year-olds and upward, claiming, purse $700; mile and a sixteenth. Incinerator, 99 pounds (Lowe), 10 to 1, 4 to 1 and 2 to 1, first; Breadline, 104 (Pickens), even and 1 to 2, second; Misericorde, 108 (Kelsay), 3 to 5, third. Time—1:46 2-5. Slippery Silver, Emma J., Hush, Sol Gilsey, Semper Stalwart, Attorney Muir and White Haven also ran.

Weather clear, track fast.

HAVANA ENTRIES.

FIRST RACE—Purse $700; for maiden two-year-olds; four furlongs. Catelle 105 pounds, Naomi K. 105, Facenda 108, Lotta G. 111, Bovunce 114, Hyeres 114, Trumpet Call 114, Margaret Nash 114, Fannie X. White 114, Pinnacle 114, Califa 117, Cubaencanto 117.

SECOND RACE—Purse $700; claiming; for three-year-olds; five and one-half furlongs. *Harp of the North 99 pounds, *Lotta Speed 100, *Jim Fogg 102, *Black Pat 102, *Kayman 102, Plew High 105, Kathleen K. 105, *Lyric 105, *Ravanna 108, Our Jack 110, Talent 110, *Get 'Em 110.

THIRD RACE—Purse $900; claiming; for three-year-olds and upward; six furlongs. Princess Myrtle, 98 pounds, Betty J. 98, Black Prince 99, The Blue Duke 104, Guaranteed 105, Assumption 106, Sirocco 106.

FOURTH RACE—Purse $700; claiming; for three-year-olds and upward; one mile and fifty yards. Helen Lucas 93 pounds, *Velie 97, *Leinster 100, *Poker B. 103, Ford 104, Boher-na-Breena 104, Sentry 107, King Ozi 108, Plantarede 108.

FIFTH RACE—Purse $700; claiming; for three-year-olds; one mile and fifty yards. *Hope 98 pounds, *Lady Hester 101, *Stiletto 101, Mildred 102, Big Idea 102, *El Coronel 103, *Sir William Johnson 108, Double Eye 109.

SIXTH RACE—Purse $700; claiming; for four-year-olds and upward; one mile and fifty yards. *Ava R. 99 pounds, *Jellison 100, *Hunter Platt 100, *Guardsman 103, *Chimera 103, Bounding Through 104, *Litholick 105, *Clip 105, Dolph 108, *Pomerene 109, Hocnir 110, Jose de Vales 111.

*Apprentice allowance claimed.

Weather clear; track fast.

CARPENTIER TO BE IN U. S. BY MAY 1

French Boxer Will Start Training for Dempsey Bout Immediately After Arrival.

Georges Carpentier, France's war hero and European boxing idol, will come to this country by May 1, to prepare for his world's heavyweight championship battle against Jack Dempsey, the titleholder, which will be held July 2, at a place yet to be selected. Tex Rickard, who has assumed responsibility for promoting the battle, yesterday made this declaration following receipt of word from a close personal friend of Carpentier that the French boxer had arranged his plans to this end. Carpentier's friend acquainted Promoter Rickard with the contents of a letter in which the European heavyweight champion divulged a complete itinerary of his engagements up to the date he is scheduled to leave for America.

Rickard was emphatic in his denial of the rumors that there was a hitch in the bout. The promoter was at a loss to account for the reports which were based on the probability of Carpentier refusing to agree to box Dempsey unless his original guarantee of $200,000 was forthcoming. It was said Rickard was contemplating a trip abroad and was preparing to leave within a few days. In denying his reported sailing, Rickard also declared that he was prepared to go through with the original arrangement as concerned Carpentier's guarantee, in the event the Frenchman refused to agree to a percentage proposition for his end.

Rickard would not disclose his plans for the location of the bout. He is still working on this phase of the contest and his plans are not in a condition which would permit disclosure. It is possible, however, that Rickard will within a few days announce the complete details. Rickard spent part of yesterday afternoon in a discussion of the bout with Bob Edgren of California, who has been selected as referee for the battle. Edgren arrived here from the Coast late in the afternoon. At the conclusion of the conference Rickard declared he had simply discussed informally the general aspects of the match and that "there was absolutely nothing new."

KNOCKOUT FOR DELMONT.

Lightweight Sends Fulton Down for Count in First Round.

Knockout Phil Delmont last night added another victory to his string of victories by knocking out Young Fulton in the first round at the Star Sporting Club. Fulton entered the ring not looking fit for the contest and after a few seconds of boxing was floored by a succession of body punches. He got up at the count of three, but appeared to be groggy. Delmont, after sparring a few seconds, landed a stiff left in Fulton's face, knocking him down for the full count. Delmont weighed 136 pounds and his opponent 137½.

In the semi-final Sammy Bern was awarded the judges' decision over Walter (Young) Eddy after twelve founds of steady fighting. Young Eddy required a doctor's services after Bern got through punishing him. The weights were, Bern 136 and Eddy 137.

DECIDES SEEMAN WON BOUT

Boxing Commission Declares Star S. C. Announcer Made Mistake.

The New York State Boxing Commission announced last night that the contest between Sbl Seeman and Mickey Brown, at the Star Sporting Club on March 7, has been awarded to Seeman.

On the night of the contest, the commission stated, Paul Van Blarcom Jr., acting as announcer for the Star Sporting Club, made an incorrect announcement, awarding the contest to Brown, and it was so carried in the papers the next morning. The facts are that the judges disagreed, one favoring Seeman and the other calling the contest a draw. The referee's decision was for Seeman. The announcement by Van Blarcom accordingly was incorrect, and the Boxing Commission decided that the contest should have been awarded to Seeman and will so stand on the official records.

MET. BOUTS START TONIGHT

Preliminary Rounds of A. A. U. Tourney Slated for Armory.

Preliminary bouts will be conducted this evening at the Sixty-ninth Regiment Armory in the Metropolitan A. A. U. tournament to select a team for the national A. A. U. amateur boxing championship tournament which will be held in Boston next month. More than 100 entries have been received for the contests which are to start tonight in the famous East side armory, and close tomorrow night at Madison Square Garden. Bouts will be conducted in eight classes, and, according to the schedule, there is promise of between twenty and twenty-five bouts in the preliminary round.

Brennan Scores Knockout.

HAVANA, Cuba, March 14.—Bill Brennan tonight scored a technical knockout over Sergeant Ray Smith in the third round at what was to have been a fifteen-round bout. Brennan weighed 193 pounds and Smith 191.

Ted Lewis Outpoints Perry.

DETROIT, March 14.—Ted (Kid) Lewis of New York outpointed Jack Perry of Pittsburgh in a ten-round bout here tonight. Lewis took eight rounds and two were even.

MOBILE RESULTS.

FIRST RACE—For three-year-olds and upward; claiming; purse, $300; about five furlongs. Anne's Pet, 99 pounds (Fields), 12 to 1, 4 to 1, 8 to 5, first; Dahinda, 110 (Meier), 7 to 2, even, 1 to 3, second; Pet Ingrad, 115 (Minks), even, 1 to 3, out, third. Time—1:05 2-5. Oriental Dress and Helen Hartman also ran.

SECOND RACE—For three-year-olds and upward; claiming; purse, $300; about five furlongs. Virgo, 110 pounds (Erickson), 5 to 2, 4 to 5, 1 to 3, first; Dr. Shafer, 120 (Dunkinson), 9 to 2, 11 to 5, 1 to 2, second; Clean Up, 105 (Miller), 12 to 1, 4 to 1, 2 to 1, third. Time—1:05. Harry Rudder, Old Rose, Courting Colors and J. E. Hertz also ran.

THIRD RACE—For three-year-olds and upward; claiming; purse, $300; about five furlongs. Peppery Polly, 107 pounds (Erickson), 1 to 2, 1 to 4, out, first; First Pullet, 112 (Minks), 4 to 1, 6 to 5, 1 to 2, second; St. Just, 117 (Dunkinson), 6 to 1, 8 to 5, 4 to 5, third. Time—1:03 4-5. Plain Bill, Lady Mildred, Miss Kruter, Doctor Zab and Countess also ran.

FOURTH RACE—The Gayfers Claiming Handicap; for three-year-olds and upward; purse, $400; one mile. Walter Turnbow, 116 pounds (Erickson), 3 to 5, even, 1 to 2, first; Counterbalance, 116 (Mink), 9 to 5, 3 to 5, 1 to 4, second; Sir John Vergne, 116 (Howard), 7 to 1, 5 to 2, 6 to 5, third. Time—1:55. Ogden Girl, Harvey Smarr, Cousin o' Mine, Kebo and Terrible Miss also ran.

FIFTH RACE—For three-year-olds and upward; about six and a half furlongs. Tiger Rose, 116 pounds (Erickson), 1 to 2, 1 to 5, out, first; Parrish, 115 (Meier), 9 to 2, 7 to 5, 1 to 2, second; Beeswax, 112 (Willson), 12 to 1, 4 to 1, 2 to 1, third. Time—1:31. Olive James, Nick London and Dinty also ran.

Weather cloudy; track heavy.

MOBILE ENTRIES.

FIRST RACE—Purse $300; claiming; for maiden three-year-olds and upward; about five furlongs. Old Rose, 118 pounds, Verboten 118, Plato 112, Oriental Dress 108, Miss Lavelia 108, Mabel Josephine 102.

SECOND RACE—Purse $300; claiming; for three-year-olds and upward; about five furlongs. Dr. Shafer, 118 pounds, Financial Rooster 118, Petrograd 118, Courting Colors 115, Helen Hartman 110, Catania 110, Molly O. 110.

THIRD RACE—Purse $300; claiming; for three-year-olds and upward; about five furlongs. H. C. Basch, 120 pounds, Malvolio 120, Roscoe Goose 118, St. Just 114, Lady Mildred 109, Peppery Polly 118, Ogden Girl 113.

FOURTH RACE—Purse $300; claiming; for three-year-olds and upward; about six furlongs. Olive James, 108 pounds, Dahinda 109, Miss Kruter 100, She Devil 109, Willigan 109, Countess 102.

FIFTH RACE—Purse $300; claiming; for three-year-olds and upward; about one mile and a sixteenth. Counterbalance 120 pounds, Corydon 120, Cockroach 120, Kebo 115, Harvey Smarr 113, Susan M. 110, Captain Hodge 110, Terrible Miss 110.

Weather cloudy; track heavy.

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* *

The heels, toes and cuffs are of mercerized lisle—toes and heels reenforced for more service and less darning.

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guaranteed all pure wool.

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$50, $60 and $75 Quality Woolens

Suit or Overcoat to your special order $30

Textures	*Colors*	*Patterns*
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Staples	*Oxford Grays*	
Act! $30	*Act!* $30	*Act!* $30

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THE ROYAL TAILORS

CHICAGO · NEW YORK

THE PLAY

By Alexander Woollcott

Mr. Pottle's Piece.

THE HERO, a play in three acts by Emery Pottle. At the Longacre Theatre.

Andrew Lane	Grant Mitchell
Hester Lane	Kathlene McDonell
Sarah Lane	Blanche Frederici
Andrew Lane Jr.	Graham Lucas
Oswald Lane	Robert Ames
Marthe Roche	Jetta Goudal

The surprised and unsuspecting Longacre was turned into a repertory theatre yesterday afternoon when, as a sort of penance and amends for "The Champion," Grant Mitchell and other members of the Sam Harris happy family of actors joined forces in the production (on the side) of a fresh and nutritious comedy called "The Hero." It would be ever so easy for a young William Archer to sit down before this play and show how artless and clumsy and creaky it is at times. But some of its pitiless scenes are the work of an able writer, it is genuinely interesting throughout and it must certainly be listed among the current plays that are really worth seeing. The able writer aforesaid is archly identified on the program as Gilbert Emery. But as it was some one strongly resembling Emery Pottle who yielded to the passionate demands for "Author!" at the end of the first performance, it seems probably that there is no grim determination to keep the identity secret.

The first-afternooners who assembled at the Longacre found there a first play which presents some of the genuine enigmas of character. It introduces a young nomad who is a good deal of a hero and also a good deal of a coward—a fellow capable of brilliant courage and yet an utter scoundrel. It suggests forcibly that some of our records are as clean as they are only because chance would have it so. And it leaves us at last in the contemplation of an utterly unheroic hero, a plodding, boresome, unimaginative little insurance agent, who is trying hard to smile as he faces his inglorious job of mopping up after his more interesting brother has gone over the top and out in a blaze of glory.

The play thrives chiefly on this contrast between the two brothers, the dull stay-at-home who tries not to be too worried about the coal bill and the engaging young adventurer, who makes such a spectacular soldier, but, who is such a miserable slacker in every other obligation a man incurs while transient on this planet. It requires no very piercing perception on the part of the playgoer to decide which of these brothers Mr. Pottle had in mind when he named his play "The Hero."

The play is written rather diffusely, with a disposition to squander words that would pain a craftsman more inured to the thrift of the theatre. It also shows signs of strain in the forcing of it into a neat pattern and it has been written with too abject a subjection to the chapter on foreshadowing in some manual for playwrights. It is often a good thing to give an audience an intimation of what lies ahead, but it is unnecessary to repeat such warnings more than five or six times. "The Hero" is so extraordinarily good in some respects that one resents hotly certain of its flaws that would hardly be noticed in a rubbishy play.

It has been wisely cast, with Mr. Mitchell playing admirably for the most part in the rôle of the unheroic hero and with Robert Ames quite distinguishing himself in the more complex and exacting rôle of the bemedaled young swine from the Foreign Legion. The ever interesting Kathlene McDonell brings an incorrigible distinction of speach and manner and appearance to the part of the small-town wife. Blanche Frederici is more successful in the conventional but amusing rôle, which the oldtime playscripts would have described as the "eccentric old woman." She plays the jealous and uncomprehending survival of another generation, who is so *demode* that she not only wears red flannel petticoats and dotes on funerals but thinks of dreams as things which tell what is going to happen rather than what has happened already.

A Memorable Premiere.

SURVIVAL OF THE FITTEST, a play in four acts, by George H. Atkinson. At the Greenwich Village Theatre.

Henry Willard	Grant Stewart
Will Reid	William Balfour
Jim Reid	George Le Guere
John Webster	Montagu Love
Katherine Willard	Laura Nelson Hall
Betty Lyons	Winifred Lenihan
A Little Neighbor	Katherine Roberts

An unforgettable evening in the theatre was provided last night at the Greenwich Village by the world première of an astonishing play called "The Survival of the Fittest." This extraordinary work by one George H. Atkinson is an apparently serious melodrama that was greeted by its first New York audience with a polite and even compassionate silence, which gave way after a little while to gales of semi-hysterical laughter. The titters began when there was born in the minds of the bewildered playgoers the uneasy suspicion that this was all a clever hoax, that the mysterious and otherwise unexplained child seen playing under the peach tree as the first curtain rose would turn out to be another Liza, "the author of our play," and that some gay twist at the end would turn "The Survival of the Fittest" into another "Tavern." To be on the safe side, even the most mannerly of first-nighters laughed freely thereafter and enjoyed themselves immensely. Suicides and other tragic incidents were greeted with open hilarity and some of the most vivid lines in contemporary literature were lost to posterity by being drowned out.

For the new piece at the Greenwich Village proved far, far bluer than "The Blue Flame" and made "The Tavern," which is so flauntingly proud of its absurdities, seem like a little thing written by Galsworthy in a moment of exceptional depression. Indeed, it was really hard not to snigger when George Le Guere, as Jim Reid, the weakling, said, enviously to William Balfour, as his brother:

"Nay, Will, women have always fondled you and licked your boots because of your robust health and your rosy cheeks."

And what could one do when Laura Nelson Hall stood beating her bosom before Montague Love as John Webster, "the big man," and proclaimed the following state of mind:

"This form, these eyes, these lips, warm with love, pink with life—do you suppose they will ever be satisfied with that weakling, my husband? I shall never nurse a child of Jim Reid's, John Webster."

Exit. Sensation. Cheers from the audience.

And even after the fourth act curtain had fallen, with the weakling stretched dead on the floor and the heartless laughter of the big woman and the big man floating in from the burgeoning garden—even then, it could not be stated with ringing conviction that it had not all been meant as a little joke on the audience. Those who accepted it literally were agreed that no play quite so preposterous had been attempted in this town within the memory of the oldest inhabitants of the aisle seats. One graybeard could be heard insisting that he had seen something like it about twenty-five or thirty years before, but he admitted that that was in Red Bank, N. J.

The first performance did a good deal to impair the prestige of some entirely reputable players, who had become involved in the proceedings. Most of them did as well as could be expected, but several were moved by the piece to relapse atavistically into a style of acting seldom seen nowadays. It was what is known, in histrionism, as the survival of the fit.

Pavlowa in "Flora's Awakening."

Anna Pavlowa at the Manhattan last evening opened the final week of her American tour with further revivals of the great Russian artist's popular dance pantomimes. The mythological "Flora's Awakening," in which the star appeared with Mr. Volinine as Zephyr and Mr. Stowitts as Apollo, was preceded by an "Egyptian Ballet," said to have been devised for a Paris performance of "Aida." Among the latter short numbers Mme. Pavlowa danced the "California Poppy" and a favorite "Russian Dance," while Volinine added a "Pierrot" to music of Dvorak, and the American Stowitts gave an "Indo-Chinese Dance" to a melody by Kreisler.

EQUITY SHOP DISCUSSED.

Council and Unattached Managers Meet—Henry Miller's Reply.

The Council of the Actors' Equity Association and representatives of the unattached producing managers of New York met yesterday for the first discussion of the purposed Equity shop. All legitimate producers not members of the Producing Managers' Association or the Touring Managers' Association were invited to the conference. The meeting, according to Frank Gillmore, Executive Secretary of the Equity, was entirely friendly. The Equity Council will meet again today to discuss further the method by which the Equity shop is to be enforced.

A letter from Henry Miller, one of the independent producers invited to the conference, was made public yesterday. Mr. Miller, writing to Mr. Gillmore, said:

"Concerning your wish and that of the Council for any suggestion whereby the Equity shop could be enforced with the least amount of inconvenience, I deplore I know of no anaesthesia that will enable the Equity Association to deprive any actor or actress of his liberty of thought or right to follow his profession without their experiencing considerable inconvenience."

Mr. Miller, in addition to being an independent producer, is President of the Actors' Fidelity League, the rival organization to the Equity.

"POLISH JEW" REPEATED.

Chief Caupolican Again Sings Leading Role at Metropolitan.

"The Polish Jew," an operatic version of "The Bells," had its second performance at the Metropolitan last evening, coupled in a new bill with "L'Oracolo." Chief Caupolican of the Aurocanian Indians of Chile again held interest through the eloquence of his English and the sincerity of his embodiment of a leading rôle made famous fifty years ago by Henry Irving.

It was his task on this occasion to match the finished and subtle art of Messrs. Scotti and Didur in the ensuing tragic play of San Francisco, with Bori and Harrold as the lovers of the Chinatown quartet there. The double event was out of the usual run of things operatic, and both episodes were warmly applauded by the audience, which, however, did not wholly fill the theatre.

Margaret Clarkson's First Recital.

Margaret Clarkson, soprano, gave a matinee in Aeolian Hall yesterday, one of those "first recitals" where the fact that a singer has yet to win artistic self-command is of less immediate importance than it is that she should show signs of individual quality. This Miss Clarkson showed, modestly but expressively, in her simpler songs by Mmes. Beach, Van Rennes and del Riego, Messrs. Forsyth, Osgood and Hageman, the last named her accompanist. An early Italian air of Galuppi led her program; there were lyrics by Russian and German composers, sung in English, with a forced, sharp topnote often to mar them, while in Cooke's "Ol' Car'lina," the low voice and racy humor were to the manner born.

THEATRICAL NOTES.

"Mixed Marriage," seen here recently at several playhouses, will be presented at the Punch and Judy for special matinees, beginning Easter week. The final performance of the Kummer one-act plays will take place this week.

The new Drinkwater play, "Mary Stuart," will be published next week by Houghton Mifflin Company.

The Jewish Art Theatre will give a special performance of Andreyev's "The Clown" tomorrow night.

Arthur Byron appeared for the first time in "The Ghost Between" last night in Atlantic City. The piece will open at the Thirty-ninth Street Theatre next Tuesday.

Franklyn Hanna has joined the cast of "The Great Adventure" at the Neighborhood Playhouse.

A performance of Melchior Lengyel's "The Dancer" will be given at Henry Miller's Theatre on Sunday night, March 27, in aid of the Polish-American Orphans' Relief Association. Halina Bruzovna will play the title role, a part which she has played abroad.

Harry Hanlon has succeeded Henry Duggan in the cast of "The Broken Wing," at the Forty-eighth Street Theatre.

THE SCREEN

Mark Twain's "A Connecticut Yankee in King Arthur's Court" has been used as a starting point, or rather a jumping-off place, for a motion picture rampage that burst upon the Selwyn Theatre last night from the studio and surrounding territory, controlled by William Fox. It is broad comedy at its broadest, and often at its funniest. Mark Twain never did anything like it, but it is solemnly affirmed that if he were alive he would laugh at it, and probably he would. Few people can resist an outright assault of burlesque if it goes far enough along the wide way of incongruity, absurdity and tumbling action. "A Connnecticut Yankee" goes as far as anything of its kind to date.

The method of this production is the same as that of Mr. Fox's other film on Broadway, "Over the Hill." As the latter makes a mass attack on lachrymal emotions, "A Connecticut Yankee" assaults the stronghold of laughter—and breaks it down. Both scorn subtlety, suggestion, delicacy. Both beat their way to their goals—and get there. The one prizes the flooding sob more than the timid tear, the other the loud laugh more than the discerning smile, and each is rewarded with what it seeks.

There are some really irresistible scenes in "A Connecticut Yankee." Its main idea, of course, offers many opportunities for hilarious fun, and a good number of these have been seized. There is skill and wit in parts of the picture, as well as slap-stick, and even the purely rough and tumble stuff is often such mockery as any man must laugh at. True, there are scenes in which the effort to be funny is too evident for the fun to run free, and sometimes the waving of the flag is just cheap stuff, but it's a long picture and much of its length is good for anybody's digestion.

The comedy does not pretend to be a translation of what Mark Twain wrote. Its hero is a Yankee of 1921 who is inspired by Mark Twain's book and a clout on the head to go adventuring at King Arthur's court by way of a dream. Then some of the incidents of the book, with many others, including a Ford, motorcycles, slang, and references to prohibition, the recent war and various things of which Samuel L. Clemens knew nothing come teeming after each other. The knights of old would have thought Mark Twain's Yankee was out of style beside his 1921 successor.

The picture has been made on a lavish scale. An announcement on the program states that every available motorcyclist around Los Angeles was drafted for the big battle scene, that 370 pounds of nitroglycerine were used to destroy a castle built in the hills, and that two miles of roadway were constructed for the march of the motorcycle army. The film seems to verify these statements, and others like them. It certainly was not made in a studio with stock properties.

And, incidentally, it achieves some striking scenic effects. Emmett J. Flynn, who staged the production, had an eye for the spectacular as well as the massive and incongruous. He was successful in all three.

The cast is excellent. Harry C. Myers makes a capital Yankee, adding considerable to the merriment of the picture by his pantomime. The others, especially Pauline Stark as the heroine, Charles Clary as King Arthur, William V. Mong as Merlin, the Magican; Rosemary Theby as the wicked Queen Morgan le Fay and George Siegmann as Sir Sagramore, are all sufficient to their parts. Bernard McConville, who wrote the scenario, also made his full contribution.

So, although there are those who would rather see Charlie Chaplin in "The Kid" than "A Connecticut Yankee," every one can see both and enjoy both, in different degrees and for different reasons, but with good measure in the case of each.

"It's Up to You" Coming to Casino.

"It's Up to You," a musical comedy with book by Douglas Leavitt and Augustin MacHugh, and score by Manuel Klein and John L. McManus, will open at the Casino Theatre on Thursday night of next week. The cast will include Douglas Stevenson, Douglas Leavitt, Ann Sands and Ruth Mary Lockwood. "Blue Eyes," now at the Casino, will be transferred to the Shubert and "Her Family Tree" will go on tour.

AMERICA'S FOREMOST THEATRES AND HITS. DIRECTION OF LEE & J. J. SHUBERT.

THE WINTER GARDEN'S Greatest Laughing Hit! PASSING SHOW OF 1921. Presenting Willie and Eugene Howard. MARIE DRESSLER—HARRY WATSON. EVGS., 8:15. MATINEE TODAY, 2:15.

The AMBASSADOR 49th. Near B'way. Phone Circle 8752. Eves. 8:30. Mats. Tom'w & Sat. THE ROSE GIRL with CHARLES PURCELL and LYDIA LOPOKOVA in a New Ballet by M. FOKINE. NEW YORK'S PRETTIEST CHORUS.

FRAZEE West 42d St. Eves. 8:30. Mats. Wed. & Sat. at 2:30. Ph. 31 Bryant. Margaret ANGLIN in "The Woman of Bronze."

PLAYHOUSE 48th St., E. of B'y. Evs. 8:15. Mats. Tom'w & Sat., 2:15. DORIS KEANE IN ROMANCE

Wm. A. Brady's 48TH ST. Th., E. of B'y. Evs. 8:20. Matinees Thurs. & Sat. "THE BROKEN WING" SEE THE CRASHING AEROPLANE!

BIJOU Theatre, W. 45 St. Eves. 8:30. Mats. Tom'w & Sat., 2:30. Last 7 Times. JOHN GALSWORTHY'S THE SKIN GAME. MONDAY, MARCH 21. SEATS NOW. MR. LEO DITRICHSTEIN in "TOTO" A COMEDY OF PARISIAN LIFE.

BELMONT West 48th. Bryant 48. Mats. Thurs. & Sat. Miss Lulu Bett

MAXINE ELLIOTT'S W. 39 St. Evs. 8:30. Mats. Wed. & Sat. MAT. WED. SPANISH LOVE. EXTRA MATINEE ST. PATRICK'S DAY (THURS.)

MOROSCO West 45th St. Eves. at 8:30. Mats. Wed. & Sat. at 2:30. THE BAT "KEEPS STANDEES ON TIPS OF THEIR TOES."—World.

REPUBLIC West 42d St. Mats. Wed. & Sat. at 2:30. JOHN GOLDEN Presents GRACE LARUE and HALE HAMILTON Dear Me

LITTLE THEATRE West 44th St. The 1st Year. Eves. 8:30. Mats. Wed., Thurs. & Sat., 2:30.

LITTLE Thea. W. 44th. Special Matinee This Afternoon at 2:30. 3 one-act plays by HAROLD CHAPIN and GRACE GEORGE in the first act of "The New Morality," by Harold Chapin.

COMEDY Theatre, W. 41st St. Eves. 8:30. MATS. THURS. & SAT. HOLBROOK BLINN. As a lovable, laughable bandit—THE BAD MAN

CENTURY PROMENADE, Above Century Thea. MIDNIGHT ROUNDERS at 11:30. Opens at 10:30 for Dining and Dancing.

NORA BAYES THEATRE 44th, W. of B'y. Evenings, 8:30. 25th Week. "Screaming Comedy."—Telegram. "3 LIVE GHOSTS" Matinees Tom'w & Sat., 2:30.

ELTINGE West 42d St. Eves. 8:45. Mats. Wed. & Sat., 2:30. "LADIES' NIGHT"

GREENWICH VILLAGE THEATRE, 4 St. & 7 Av. Eves. at 8:30. Mats. Wed. & Sat., 2:30. SURVIVAL OF THE FITTEST

BOOTH 45th, West of B'way. Eves. 8:30. Matinees Tom'w & Sat., 2:30. GEORGE ARLISS IN THE GREEN GODDESS By WM. ARCHER

SHUBERT Th., W. of B'y. Evs. 8:30. Mats. Tom'w & Sat. at 2:30. LAST 7 TIMES. Nora Bayes In the Musical Play "Her Family Tree." MARGARET WILSON—I liked "Lulu Bett" better the second time.

VANDERBILT THEATRE, W. 48TH ST. Eves. 8:30. Ph. Bryant 134. 2D YEAR—THE MUSICAL COMEDY HIT IRENE. MATINEES TOMOR'W & SAT AT 2:30.

SHUBERT-RIVIERA. Evs. 8:15. Mts. Thrs. & Sat. DONALD BRIAN | PEGGY WOOD | RALPH MORGAN | "Buddies"

FULTON West 46th St. Evgs. 8:30. Mats. Tom'w, Thurs. & Sat. GILDA VARESI Enter Madame NORMAN TREVOR

ASTOR THEA., B'way & 45th. Eves. 8:25. Matinees Tom'w (Pop.) & Sat., 2:25. MADGE KENNEDY HERSELF in the Comedy Drama Hit "CORNERED" BEST SEATS TOMORROW MATINEE, $1.50.

The THEATRE GUILD Presents MR. PIM PASSES BY. GARRICK 65 W. 35th. Fitzroy 1522. Evs. 8:30. Mats. Thurs. & Sat.

CASINO 39th & B'y. EVES. 8:30. MATINEES TOM'W & SAT., 2:30. Lew FIELDS & Mollie KING in the New Musical Comedy. "BLUE EYES"

SAM H. HARRIS' SUCCESSES

PLYMOUTH 45th Street, West of B'way. Mats. Thurs. & Sat., 2:30. Little Old New York

LONGACRE W. 48 St. Bry. 23. Evs. 8:30. Mats. Wed. & Sat., 2:30. GRANT MITCHELL in "THE CHAMPION" LONGACRE, SPECIAL MATINEES TODAY, THURS., FRIDAY AND MON. 2:30 "THE HERO" By Gilbert Emery.

CENTURY THEA. 62d St. and Cent. Pk. W. Evgs. 8:30. Evgs. & Sat. Mat. 50c-$2.50. Mat. Tom'w, 50c-$2. ALL-STAR CAST. ROBERT WARWICK—JEANNE EAGELS—MACLYN ARBUCKLE—CYRIL SCOTT—MARGARET DALE—EDMUND LOWE—MAX FIGMAN in the Super-Spectacle IN THE NIGHT WATCH. By Michael Morton. Staged by Frederick Stanhope.

CENTRAL THEA., 47th & B'y. Evs. 8:30. Mats. Tom'w (Pop.) & Sat., 2:30. Last 3 Weeks. POP. MAT. TOM'W, 50c TO $2. F. Ray Comstock and Morris Gest Present The London and Paris Sensation DELYSIA in the Musical Show "AFGAR" "Has taken New York by storm."—Telegram.

SELWYN THEATRES ON WEST 42D STREET. The Wise Birds say "It's a Great Hit!" APOLLO THEATRE OPENING TONIGHT AT 8:20. Mats. Wed. & Sat. at 2:20. Max R. Wilner & S. Romberg offer PAT ROONEY AND MARION BENT In the High-Flying Musical Play "LOVE BIRDS" WITH SIGMUND ROMBERG'S SCORE, EDGAR ALLAN WOOLF'S BOOK, BALLARD MACDONALD'S LYRICS. An Incomparable Cast Incl. ELIZABETH MURRAY, ELIZABETH HINES, EMILIE LEA, Evelyn Cavanaugh, Grace Ellsworth, Tom Dingle, Richard Bold, Harry Mayo, James E. Sullivan, Barrett Greenwood, Sylvia Ford, Vincent Lopez and his Kings of Harmony. EVA DAVENPORT. The Futurity Debutante Beauty Chorus.

TIMES SQ. Evgs. 8:30. Mats. Wed. & Sat., 2:30. OPENING TO-NIGHT, 8:30, A NEW MUSICAL PLAY, "THE RIGHT GIRL"

PRINCESS Thea., 39th, E. of B'y. Eves. 8:45. Matinees Tom'w & Sat., 2:30. THE EMPEROR JONES with CHARLES GILPIN. SPECIAL MATINEES at the PRINCESS TODAY, THURSDAY & FRIDAY. DIFF'RENT Daring Study of a Sex-Starved Woman.

39TH ST. Thea., nr. B'y. LAST 7 TIMES. Matinees Tom'w & Sat., 2:30. BEN-AMI in "SAMSON and DELILAH" with PAULINE LORD. Beginning TUESDAY, MARCH 22—Seats Thurs. ARTHUR BYRON In a Love Story, THE GHOST BETWEEN. ROBERT MACKAY—"Miss Lulu Bett" is not just a play—it is a creation. An intimate picture of a very real phase of American life.

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NEW YORK'S LEADING THEATRES AND SUCCESSES.

EMPIRE B'way & 40th St. Eves at 8:15. Matinees Tom'w & Sat., 2:15. 4TH—MONTH—4TH. RUTH CHATTERTON "BARRIE AT HIS BEST."—Herald MARY ROSE

THE TAVERN. CRACK ME DEAD AT THE WINK.

BELASCO WEST 44TH ST. EVES. AT 8:15. Mats. Thursday & Sat., 2:15. In Guitry-Barker's LIONEL ATWILL 'DEBURAU'

LYCEUM Theatre, W. 45th St. Eves. 8:30. Mats. Thursday & Sat., 2:30. INA CLAIRE in "THE GOLD DIGGERS." By Avery Hopwood

LIBERTY West 42d St. Eves. at 8:15. Pop. Mats. Wed. & Sat., 2:15. MITZI in the Musical Comedy Hit, "LADY BILLY" BEST SEATS TOM'W MAT., $2.00

GAIETY, B'way, 46 St. Mts. Wed., Fri., Sat., 2:30. JOHN GOLDEN PRESENTS FRANK BACON "LIGHTNIN'"

Sam. H. Harris' Successes

HENRY MILLER'S THEATRE, 124 W. 43d St. Eves. 8:30. Mats. Thursday & Sat., 2:30. Mrs. Fiske in "Wake Up Jonathan"

KLAW THEATRE 45th St., W. of B'y. Bryant 6767. Eves. 8:30. Matinees Tom'w & Sat., 2:30. Francine Larrimore in RACHEL CROTHERS' New Play. "Nice People"

SAM H. HARRIS' THEATRE W. 42d St. Mats. Wed. & Sat., 2:30. Bryant 6344. WELCOME STRANGER with GEORGE SIDNEY.

THE TAVERN. IT IS INDEED A SPELLBINDING SITUATION

NEW AMSTERDAM at 8:15. Mats. Wed. & Sat. Mat. Wed., 50c to $2.50. No Higher. Ziegfeld Production Marilynn Miller Leon Errol in 'Sally'

CORT WEST 48TH ST. EVGS. 8:20. Mats. Wed., Thurs. & Sat., 2:20. Laurette Taylor in "PEG O' MY HEART" with A. E. Matthews. by J. HARTLEY MANNERS.

THE TAVERN. I'LL SIGNAL WITH A SHOT OF THE GUN.

KNICKERBOCKER B'way, 38th St. Mats. Wed. & Sat. GEO. M. COHAN'S Comedians MARY. ISN'T IT A GRAND OLD NAME?

HUDSON WEST 44TH ST. EVES. 8:30. Mats. WED. & SAT., 2:30. GEO. M. COHAN'S Production THE MEANEST MAN IN THE WORLD with OTTO KRUGER and MARION COAKLEY.

THE TAVERN. NEVER MIND WHO I AM.

GEO. M. COHAN THEATRE, B'way, 43d St. Mats. Wed. & Sat., 2:30. GEO. M. COHAN'S PRODUCTION THE TAVERN. WHAT'S ALL THE SHOOTIN' FOR?

CLARE KUMMER Presents ROLAND YOUNG in Rollo's Wild Oat. Punch & Judy Theatre, 49th St. EVERY EVE. & FRI. & SAT. MATS. 4 PLAYLETS MUSICAL and OTHERWISE. MATS. TODAY, TOM'W & THURS., 2:30.

GLOBE Evs. 8:30. Mts. Wed. & Sat., 2:30. FRED STONE "At his best" in "TIP-TOP"

Hippodrome, Sun. Eve., Mar. 20, 8:15. Galli-Curci. SEAT SALE NOW. PRICES $1.00, $1.50, $2.00, $2.50, $3.00. Mgt. Evans & Salter. (Steinway Piano.)

MENGELBERG CONCERTS. National Symphony Orchestra. CARNEGIE HALL THIS AFT., 2:30. Soloist RACHMANINOFF Pianist. R. Strauss Suite "Le bourgeois Gentilhomme" THE KNABE IS THE OFFICIAL PIANO

CARNEGIE HALL, TOMORROW EVE., AT 8:15. Schola Cantorum. KURT SCHINDLER, Conductor. SPANISH & ITALIAN MUSIC. PALESTRINA'S "MISSA PAPAE MARCELLI" New Spanish Songs, Choral Ballads, Folksongs. Soloist MARGUERITE d'ALVAREZ, Contralto. Seats at Box Office Now. (Knabe Piano.)

AEOLIAN HALL, TODAY AT 3. Concert by the Composer-Pianist, CLARENCE LOOMIS. Mgt. Haensel & Jones. Steinway Piano.

AEOLIAN HALL, Thurs. Eve., Mar. 12, at 8:15. DANIEL WOLF. PIANO RECITAL. (Steinway Piano.)

DUO-ART RECITAL. Hear the playing of Paderewski—Hofmann—Bauer Gabrilowitsch—Grainger Reproduced on The Duo-Art Piano. Today at 3—Admission without charge. THE AEOLIAN COMPANY 29 West 42nd Street Fourth Floor

THE TOWN HALL, Thurs. Eve., Mar. 24. First Public Appearance of Jacob H. Rubin, the former Socialist Leader, just returned from Russia with an eye-opening talk on THE FALLACIES OF BOLSHEVISM. RUSSIA FROM WITHIN. The Destruction of a Nation Described. T'k'ts $2 to 50c, Box Office Now. Mgt. J. B. Pond

NEW YORK SYMPHONY ORCHESTRA. WALTER DAMROSCH, Conductor. CARNEGIE HALL Thurs. Aft., Mar. 17. Friday Eve., Mar. 18. CLOSING CONCERTS of HISTORICAL CYCLE. Wagner Program. Soloist FLORENCE EASTON. AEOLIAN HALL, SAT., Mar. 19, at 11 A. M. SYMPHONY CONCERT FOR CHILDREN. Closing Concert of the Season. AEOLIAN HALL, Sun. Aft., Mar. 20, at 3. Soloist-Violinist. PAUL KOCHANSKI. BEETHOVEN, BRUCH, RAVEL. Tickets at Box Offices. Geo. Engles, Mgr.

FESTIVAL OF MUSIC. MANHATTAN OPERA HOUSE, MARCH 29—APRIL 4. By the ORATORIO SOCIETY OF N. Y. Walter Damrosch, Conductor. Mar. 29, 8.15, CHILDREN'S CRUSADE. Mar. 30, 8.15, ST. MATHEW PASSION. Apr. 1, 8.15, DREAM OF GERONTIUS. Apr. 2, 2.30, BACH-WAGNER PROGRAM. Apr. 2, 8.15, VERDI REQUIEM. Apr. 4, 8.15, MARGARET ANGLIN in "IPHIGENIA IN AULIS" by Euripides (First Time in New York). Seats $1.00 to $3.00 at R. 608, 1 W. 34th St., R. 1202, Aeolian Bldg., and at the Box Office.

METROPOLITAN OPERA HOUSE. WED. at 8, TROVATORE. Muzio, Gordon; Kingston, Danise, Martino—Papi. THURS. at 8, ANDRE CHENIER. Muzio, Perini; Gigli, Danise, Didur—Moranzoni. FRI. at 8, MANON. Farrar, Galli; Hackett, Chalmers, Rothier, Laurenti—Wolff. SAT., 1:15, LOHENGRIN. Easton, Claussen, Sembach, Whitehill, Gustafson, Leonhardt—Bodanzky. NEXT SUN. EVE., 75c to $2. FORZA DEL DESTINO (in concert form). Seats Today. NEXT MON. at 8:15, BUTTERFLY. Farrar, Fornia; Hackett, De Luca, Bada—Moranzoni. Good Fri., Mch. 25 Spec'l. Mat. at 1 PARSIFAL Seats Now on Sale. BROOKLYN ACADEMY OF MUSIC. LAST PERFORMANCE THIS SEASON. SAT. at 8, AMORE DEI TRE RE. Bori; Gigli, Danise, Didur, Paltrinieri—Moranzoni. HARDMAN PIANO USED.

MANHATTAN OPERA HOUSE. PAVLOWA and Her BALLET RUSSE. The Incomparable. LAST SEVEN PERFORMANCES. TONIGHT at 8:15, Her Masterpiece, "GISELLE" (2 Acts), DRAGON FLY, LITTLE RUSSIAN DANCE and 5 Other Divertissements. Matinees Tomorrow & Saturday

METROPOLITAN OPERA HOUSE. TO-NIGHT, TUESDAY, MARCH 15th, at 8:15 P. M. WORLD RENOWNED TENOR Cantor SIROTA. First appearance with his daughter HELENA. Knabe Piano used. Tickets at Box Office $1 to $3.

FAREWELL TOSCANINI and La Scala Orchestra. CARNEGIE HALL FRI. AFT., MARCH 18th at 3. Tickets at Box Office. Mail Orders Loudon Charlton, Carnegie Hall.

SAMAROFF. AEOLIAN HALL, Thurs. Aft., Mar. 17, at 3. Piano Sonatas, Beethoven's Last Period. Mgt. Loudon Charlton. (Steinway Piano).

STOKOWSKI

AEOLIAN HALL, Sat. Eve., March 19, at 8:15. PIANO RECITAL. MAX Kotlarsky. Mgt. John Stanley Hooper. Steinway Piano.

AEOLIAN HALL, MONDAY EVG., at 8:15, MARCH 28. VIOLIN RECITAL. HELEN TAS. Assisted by COENRAAD V. BOS, Pianist. Mgt. E. Godfrey Turner. (Steinway Piano.)

CARNEGIE HALL TONIGHT, AT 8:15. The Only New York Recital. Hulda Lashanska. TICKETS AT BOX OFFICE.

CARNEGIE HALL, Sat. Aft. at 2:30. MARCH 26. KREISLER. Tickets NOW at Box Office. Direction C. J. Foley. Steinway Piano.

AT TOWN HALL, 113 W. 43 ST., W. 6th AVE. THIS EVENING, MARCH 15, AT 8:15. Song Recital OSCAR SEAGLE. Mason & Hamlin Piano. Mgt. National Concerts, Inc.

MOTION PICTURES. MOTION PICTURES. MOTION PICTURES.

SELWYN THEATRE 42nd St., W. of B'WAY. TWICE TO-DAY And Every Day, 2:30-8:30. WILLIAM FOX offers MARK TWAIN'S COMEDY CAMEO "A CONNECTICUT YANKEE IN KING ARTHUR'S COURT" A FILM OF CONTRASTS. Staged by Emmet J. Flynn

The Neighborhood Playhouse. 466 Grand Street. Telephone Orchard 1171. Burns Mantle of The Evening Mail says: "THE NEIGHBORHOOD PLAYHOUSE COMPANY SHOWS BROADWAY WHAT CAN BE DONE WITH A GOOD PLAY." "The Great Adventure" by Arnold Bennett. "I HAVE HARDLY SEEN IN NEW YORK A MORE ROUNDED PERFORMANCE THAN THAT OF THE 'GREAT ADVENTURE.' MR. IAN MACLAREN ACTED THE PAINTER DISCERNINGLY AND MISS DEIRDRE DOYLE GAVE A REALLY CHARMING PORTRAYAL OF JANET CANNOT."—O. W. Firkins in the Weekly Review. "THE LAST ACT ALONE WELL REPAYS A JOURNEY THERE."—Stephen Rathbun in Evening Sun. "THE NEIGHBORHOOD PLAYHOUSE HAS SET ITSELF A NEW STANDARD OF SIGNIFICANT AND HARMONIOUS EXECUTION."—Ludwig Lewisohn in The Nation. EVERY EVENING (EXCEPT MONDAY) MATINEE ON SATURDAY ORCHESTRA $1—BALCONY 50c.

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HOTELS AND RESTAURANTS, PAGE 23.

Brooklyn Academy of Music. SUNDAY AFTERNOON MARCH 20, at 3. ONLY CONCERT IN BROOKLYN. ALMA GLUCK. EFREM ZIMBALIST. TOGETHER IN RECITAL. SEATS AT BOX OFFICE NOW

Brooklyn Academy of Music. ALL NEXT WEEK TWICE DAILY 3:30 8:30. O. J. MURRAY Presents Pathe Production in Colors. Behold The Man (A Picture Story of the Life of Our Saviour) Musical Programme—Double Quartette. Reserved Seats on Sale, 25c, 50c, 75c, $1.00

LET'S DANCE TONIGHT. No matter what day of the week, it is always a holiday time here. ROSELAND. The Home of Clean Dancing. Broadway at 51st St. Matinee Sat., Sun. and Holidays. Evenings, 7:30 to 1 A. M. PRIVATE INSTRUCTIONS 12 M. to 7 P. M. Very Special Features St. Patrick's Night.

96th Annual Exhibition. NATIONAL ACADEMY OF DESIGN. FINE ARTS GALLERIES 215 West 57th St. NOW OPEN: 10 A. M. to 6 P. M. Sundays 1:30 to 6 P. M. Admission 50 Cents.

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B. F. Keith's PALACE Bryant 4300. Mts. Daily, 25c-$1. KITTY GORDON in Person. JACK WILSON & CO., WHITING & BURT, KRAMER & BOYLE, oths. & FOUR MARX BROS.

B. F. Keith's RIVERSIDE B'way & 96th. THE FOUR MORTONS and CLARA MORTON, NAT NAZARRO JR. and BAND, Burns & Frabito, oths.

B. F. Keith's 81 St. & B'way. Popular Prices. MASON & KEELER, La Bilbainita, Will Oakland, oths. & a Thrilling Picture of WINSTON CHURCHILL'S "The Inside of the Cup."

Bijou W. 45 St. MATS. ONLY. TODAY, Thurs. & Fri. THE SEASON'S SENSATION! HENRY BARON'S Play, THE TYRANNY OF LOVE. MORE DARING THAN "APHRODITE." MORE HUMAN THAN "THE FIRST YEAR." A BRILLIANT PLAY. BRILLIANTLY ACTED.

BRAMHALL 138 East 27th. Evs. 8:15. Matinee Saturday 2:15. "THE TIE THAT LIBERATES"

COLUMBIA B'way & 47 St. Twice Daily, 2:15, 8:15. THE JACK SINGER SHOW

WAY DOWN EAST. 44TH ST. THEATRE DAILY MATS. 2:15. EVGS. 8:15. D. W. GRIFFITH'S MASTERPIECE. SYMPHONY ORCHESTRA. ALL SEATS RESERVED.

PLAZA Mad. Ave. at 59th St. PRISCILLA DEAN IN "Outside the Law" Plaza Orchestra, Comedy, Topics, &c.

GOOD TIMES Mat. Today 300 GOOD ORCH. SEATS $1. Eves. at 8:10. Matinees at 2:10. 1000 People At the HIPPODROME. 100 Novelties.

AEOLIAN HALL, FRI. EVE., MAR. 18, at 8:15. Violin Recital. AMY NEILL. Mgt. Antonia Sawyer, Inc. Steinway Piano.

LYRIC THEA., 42d St., W. of B'y. Twice Daily, 2:15 & 8:15. (Sun. Mat. at 3.) METRO Presents The FOUR HORSEMEN of the APOCALYPSE. Mats. $1.50 to 50c. Evenings $2.00 to 50c.

CAPITOL BROADWAY AT 51st ST. World's Largest, Most Beautiful Theatre. EMINENT AUTHORS Present "A TALE OF TWO WORLDS" Beg. Sunday "Without Limit" GEO. D. BAKER Production. CAPITOL GRAND ORCHESTRA.

BROADHURST 44th St., West of B'way. Twice Daily—2:30-8:30. William Fox Presents OVER THE HILL. By Will Carleton. Directed by Harry Millarde.

MARK STRAND B'way & 47th St. Katherine MacDonald "My Lady's Latchkey." Mack Sennett Comedy. "Love, Honor & Behave." Strand Symphony Orch.

MOTION PICTURES. Theatres Under Direction of Hugo Riesenfeld. CRITERION BROADWAY AT 44th STREET

Jesse L. Lasky presents "THE FAITH HEALER" with MILTON SILLS. A George Melford Production. A Paramount Picture. William Vaughn Moody's mighty drama made to live again on the screen. All its thrills of life and inspiring beauty brought to the eye and heart by a cast that includes Milton Sills and Ann Forrest. Photoplay by Mrs. Vaughn Moody and Z. Wall Covington. Continuous Noon to 11:30 P. M.

RIVOLI B'way at 49th St. "Beau Revel" RIVOLI CONCERT ORCH.

RIALTO TIMES SQUARE. JUSTINE JOHNSTONE "The Plaything of Broadway." FAMOUS RIALTO ORCH.

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Army Orders and Assignments.

Special to The New York Times.

WASHINGTON, March 14.—The War Department published the following orders today:

Infantry.

Jackson, Col. H. L., to Ft. Sheridan, pending completion of his case before the Ct. of Inq.; upon completion of this duty will report by letter to the Adjt. Gen. for instructions.
Jarvis, Col. M. S., to 55th, Camp Meade.
Sibert, Maj. F. C., to 7th Brig., as Brig. Exe., Camp Lewis.
Munchow, 1st Lt. C. W.; Hutson, 1st Lt. E. S.; hon. discharged.
Almon, Capt. E., to 16th, Camp Dix.
Buchanan, 1st Lt. J. K.; Herr, 1st Lt. R. L.; Leslie, 1st Lt. K. W., to 7th, Camp Pike.
Gibney, 1st Lt. J. L.; Hilton, 1st Lt. S. C.; McGiffert, 1st Lt. R. D., to 4th, Camp Pike.
Rhoads, 1st Lt. O. R.; Tye, 1st Lt. C., to 9th, Camp Travis.
Salgado, 1st Lt. P. P., to 39th, Camp Lewis.
Gorman, 1st Lt. C. L., to 38th, Camp Pike.
Conway, 1st Lt. M. J., to 41st, Camp Meade.
Aaron, 1st Lt. T. R., to 1st, Camp Lewis.
McMullin, 1st Lt. A. J., to 39th, Camp Lewis.
Moore, 1st Lt. C. H. Jr., to 38th, Camp Pike.

Cavalry.

Taylor, Lt. Col. W. R., to Ft. Allen.
Amos, Lt. Col. F. P., to 2d, Ft. Riley.
Benjamin, Lt. Col. J. A.; Stevenson, Maj. C. L., to 8th, Ft. Bliss.
Henry, Maj. R. O.; Washburn, Capt. J. H., to 6th, Ft. Oglethorpe.
Kaefring, Capt. H. C., to 11th, Presidio.
Todd, 1st Lt. W. N. Jr., to 16th, Ft. Houston.
Matte, 1st Lt. P. J., to 15th, Ft. Russell.
Taylor, 1st Lt. P. E., to 10th, Ft. Huachuca.
Atwell, 1st Lt. R. N., to 12th, Camp Michie, Del Rio, Tex.
Duggan, 1st Lt. F. F., to 1st, Douglas, Ar.

Coast Artillery.

Rick, 1st Lt. R. T., to Honolulu.
Hewitt, 1st Lt. H.; Harbaugh, 1st Lt. J. L., Jr., and MacMillan, 1st Lt. G. W., to Panama.
Michelsen, 1st Lt. S. R., to Ft. Wright.
O'Connell, 1st Lt. G. M., to Ft. Hamilton.
Rafferty, 1st Lt. L. C., to Ft. Stevens, Ore.

Medical Corps.

Scott, Maj. R. L.; Wilson, Maj. T. W., to 2d Div., Camp Travis.
Kefauver, Maj. L. A.; Harrison, Capt. E. F., report to Comdg. Gen., 8th Corps Area, Ft. Houston, for assignment.

Air Service.

Edwards, 1st Lt. I. H., to Manila.
McCormick, 2d Lt. H., to Army Balloon Sch., Ross Field.
Brookley, 2d Lt. W. H., to Mather Field, Cal.

Miscellaneous.

Sawyer, Brig. Gen. C. E., Med. Res. Corps, Marion, O., to active duty and report in person without delay to the Pres. of the U. S. for duty with sta. in this city.
Ehrnbeck, Maj. A. R., C. of E., to San Francisco, as Asst. to Engr., 9th Corps Area.
Hodge, Capt. J. E., Vet. Corps, to 2d Div., Camp Travis.
Aman, 1st Lt. J. L., Ord. Dept., as Comdg. Offr. of the Old Hickory Ordnance Res. Depot, Jacksonville, Tenn.
Morgan, 2d Lt. J. L., Med. Adm. Corps, to Med. Field Sch., Carlisle Barr., Penn.

Resignation.

Kemp, Capt. E., Inf.

Leaves.

Straat, Col. J. N., Inf., 2 mos.
Cress, Col. G. O., Cav., 10 days.
Sykes, Lt. Col. H. F., Inf., 15 days.
Stack, Maj. W. A., Inf., 15 days.
Rafferty, Maj. W. A., Inf., 1 mo. ext.
Weaver, Capt. M. S., M. C., 1 mo.
Hartley, Capt. L. P., Dent. Corps, 1 mo.
Willis, 2d Lt. E. De V., A. S., 10 days ext.

Naval Orders.

Special to The New York Times.

WASHINGTON, March 14.—The Bureau of Navigation published the following orders today:

Berrien, Capt. F. D., to command the Eagle-33.
Ancrum, Comdr. W., to home and wait orders.
Baum, Comdr. B. M., to command the Alden.
Hunt, Lt. Comdr. D., to Nav. Sta., Tutuila, Samoa.
Davis, Lt. Comdr. L. C., to the Panther as Dest. Squad. Eng.
Breed, Lt. E., to the Mullany; on board when commissioned.
Risser, Lt. F., to the Madusa; on board as Engr. Off. when commissioned.
Stephens, Lt. B. D., to Nav. Hosp., Norfolk, Va.
Webster, Lt. F. F., to Nav. Air Sta., San Diego.
Bridges, Lt. C. L., to the Albany.
Cozine, Lt. P. B., to home and wait orders.
Moynan, Lt. W. T., to the Ajax.
Witherspoon, Lt. M. M., to Nav. Hosp., Mare Id., sick.

The Civil Service.

City.

Applications for gardener will be received until 4 P. M. on March 16. Candidates must be at least 21 years of age. The subjects and weights of the examination will be: Experience, 3; practical test, 6; citizenship, 1. A qualifying physical test will be given. The usual salary is $5.50 a day.

United States.

The commission announces an examination for hydrographer, man, over 22 years of age, for a position in the Reclamation Service, Provo, Ill., at $1,500 to $1,800 a year. Appointees may be allowed the increase granted by Congress of $20 a month. Competitors will not be required to report for examination at any place, but will be rated on education and preliminary training, 40, and experience and fitness, 60. Classified employes who have reached the retirement age and have served fifteen years are entitled to retirement with an annuity.

THE WEATHER

WASHINGTON, March 14.—Pressure is high along the Atlantic Coast and the north border from the Great Lakes eastward, low and falling over the Plains States and the Rocky Mountain region, with the centre of minimum pressure over North Dakota and relatively high and rising west of the Rocky Mountains.

The weather continues unsettled over much of the country with snows along the north border and rains within the last twenty-four hours in the Gulf and South Atlantic States, the Mississippi Valley and over much of the region west of the Rocky Mountains.

The temperature continued above the normal Monday generally over the United States except along the north border and in Arizona.

The outlook is for snow and rain in the north border States, and unsettled, showery weather elsewhere east of the Mississippi River during Tuesday and Wednesday. Comparatively mild temperature will continue during Wednesday throughout the Atlantic and East Gulf States. Colder weather will overspread the region of the Great Lakes and Ohio Valley and Tennessee on Wednesday.

FORECAST FOR TODAY AND WEDNESDAY.

Northern New England—Rain or snow Tuesday and probably Wednesday; not much change in temperature.

Southern New England, Eastern New York—Cloudy, occasional showers Tuesday and Wednesday.

New Jersey—Partly cloudy and mild temperature, with occasional showers Tuesday and Wednesday.

Western New York—Rain Tuesday and Wednesday; no change in temperature.

The temperature record for the twenty-four hours ended at 11 P. M., taken from the thermometer at the local office of the United States Weather Bureau, is as follows:

	1921.	1920.		1921.	1920.
3 A. M.	46	20	4 P. M.	45	33
6 A. M.	42	21	6 P. M.	45	32
9 A. M.	46	25	9 P. M.	45	31
12 M.	51	30	11 P. M.	46	30

This thermometer is 414 feet above the street level. The average temperature yesterday was 49; for the corresponding date last year it was 27; average on the corresponding date for the last thirty-three years, 37.

The temperature at 8 A. M. yesterday was 44; at 8 P. M. it was 44. Maximum temperature, 56 degrees at 12:40 P. M.; minimum, 42 degrees at 5:50 A. M. Humidity, 73 per cent. at 8 A. M., 98 per cent. at 8 P. M.

The barometer at 8 A. M. yesterday registered 30.31 inches; at 8 P. M. it stood at 30.22 inches.

Fire Record.

A. M.		Loss.
12:25	221 Bowery; J. Zucker	Not given
9:30	412 E. 116 St.; F. Ogravine	Not given
9:55	949 Southn. Blvd.; Levy & Suffman	Slight
10:40	1 E. 111 St.; Dorah Newman	Not given
11:25	694 3 Av.; J. Adickes	Slight
P. M.		
12:40	St. Mary's Park (tool house)	Not given
2:40	398 E. 8 St.; S. Lehman	Not given
4:25	225 Clinton St.; L. Wilson	Not given
4:35	131 St. & St. Nicholas Av.; U. S. mail truck	Not given
4:30	48 W. 139 St.	Not given
4:53	441 E. 86 St.; O. Schwartz	Not given
5:00	419 1 Av.; J. Nutham	Not given
6:35	701 7 Av.; Schulte Cigar Co.	Not given
7:00	16 E. 30 St.; Ben Feller	Not given
7:30	34 E. 21 St.; Louis Cohen	Not given
9:40	656 B'way; Friedman Bros.	Not given
11:35	Centre & Walker Sts.; (wrecking car), N. Y., N. H. & H. R. R.	Slight

Weather in Cotton and Grain States.

Special to The New York Times.

WASHINGTON, March 14.—Weather forecast:

Ill.—Unsettled Tues., possibly showers in n. and c.; Wed probably fair, cooler.

Mo.—Partly cloudy, somewhat unsettled Tues.; Wed. fair, cooler.

Wis.—Probably rain Tues., warmer; Wed. probably snow flurries, colder.

Minn.—Rain or snow Tues., colder; Wed. probably fair, colder.

Iowa—Unsettled Tues., warmer; Wed. probably fair, colder.

N. Dak.—Snow flurries, colder Tues.; Wed. probably fair.

S. Dak.—Unsettled Tues., colder; Wed. probably fair.

Neb.—Unsettled Tues., colder; Wed. fair, colder.

Kan. and Mont.—Fair Tues. and probably Wed.; colder Wed.

Wyo.—Unsettled, colder Tues.; Wed. probably fair.

N. C., S. C. and Ga.—Partly cloudy, mild temp., local showers Tues. and Wed.

Fla.—Generally fair Tues. and Wed., except probably showers in extreme n.

Extreme N. W. Fla., Ala. and Miss.—Partly cloudy, with probably local showers Tues. and Wed.; not quite so warm Wed.

Tenn. and Ky.—Partly cloudy, warm, local thunder showers Tues. afternoon and night; Wed. showers, cooler.

Ohio—Cloudy, probably showers Tues., warmer near Lake Erie; Wed. rain, colder.

Ind.—Showers, continued warm Tues.; Wed. cloudy, colder.

Lower Mich.—Rain Tues.; Wed. rain turning into snow, colder.

Upper Mich.—Snow Tues.; Wed. snow, colder.

SHIPPING AND MAILS

THE TIDES.

	Sandy Hook. A. M.	Sandy Hook. P. M.	Governors Island. A. M.	Governors Island. P. M.	Hell Gate. A. M.	Hell Gate. P. M.
High water	11:29	..	11:23	11:55	1:12	1:40
Low water	5:37	5:40	5:49	5:49	7:39	7:52

THE SUN. Rises. A. M. 6:10 Sets. P. M. 6:01

Incoming Steamships

ARRIVED YESTERDAY.

Steamer.	From.	Sailed.
Somme	Antwerp	Feb. 28
Toloa	Havana	Mar. 10
Montserrat	Valencia	Feb. 24
Momus	New Orleans	Mar. 9
San Turce	San Juan	Mar. 7
James McGee	Tuxpam	Mar. 6
Willimantic	Bizerta	Feb. 22
Ponce	San Juan	Mar. 8

DUE TODAY.

Steamer.	From.	Sailed.
Albania	London	Mar. 3
Patria	Marseilles	Feb. 25
Drottningholm	Gothenburg	Mar. 3
Ryndam	Rotterdam	Mar. 4
Zacapa	Cristobal	Mar. 7
Iroquois	Turks Island	Mar. 12
City of Savannah	Savannah	Mar. 12
Comanche	Jacksonville	Mar. 12

DUE TOMORROW.

Steamer.	From.	Sailed.
Monterey	Antilla	Mar. 11
Olympic	Southampton	Mar. 9
Munamar	Antilla	Mar. 11
Panama	Cristobal	Mar. 8

DUE THURSDAY.

Steamer.	From.	Sailed.
Fort Victoria	Bermuda	Mar. 15
Cavulla	Cristobal	Mar. 10
Caracas	Curacao	Mar. 9
Santa Leonora	Cristobal	Mar. 8

DUE FRIDAY.

Steamer.	From.	Sailed.
Pannonia	Gibraltar	Mar. 5
Argentina	Trieste	Mar. 4
Columbia	Glasgow	Mar. 9
City of St. Louis	Savannah	Mar. 15
Madawaska	Cristobal	Mar. 9
Arapahoe	Jacksonville	Mar. 15

DUE SATURDAY.

Steamer.	From.	Sailed.
Aquitania	Southampton	Mar. 12
Nieuw Amsterdam	Rotterdam	Mar. 9
Ebro	Valparaiso	Feb. 28

Outgoing Steamships Carrying Mail

Steamer. Destination.	Mails Close.	Vessels Sail.	Carries Mail For
SAIL TODAY.			
Panhandle State, London	8:30 A.M.	12:00 M.	Europe, Africa, West Asia.
Cretic, Naples	9:30 A.M.	12:00 M.	Azores.
Santa Marta, Kingston	8:30 A.M.	12:00 M.	Jamaica, Colombia.
Jebba, Dakar	12:00 M.	2:00 P.M.	West Africa.
Berenice, Cape Haiti	10:00 A.M.	12:00 M.	Haiti.
Munsomo, Progreso	12:00 M.	2:00 P.M.	Yucatan, Campeche.
SAIL TOMORROW.			
Estonia, Hamburg	10:00 A.M.	12:00 M.	Germany, Lithuania, Latvia, Poland.
Braga, Horta	10:30 A.M.	12:00 M.	Azores Islands.
K. Alexander, Naples	12:00 M.	2:00 P.M.	Italy, Greece.
Ft. Hamilton, Hamilton	7:30 A.M.	11:00 A.M.	Bermuda.
Vestris, Rio Janeiro	8:30 A.M.	11:00 A.M.	South Brasil, Argentina, Uruguay, Paraguay.
Porto Rico, San Juan	8:30 A.M.	11:00 A.M.	Porto Rico.
Yaque, Santo Domingo	8:30 A.M.	12:00 M.	Santo Domingo.
SAIL THURSDAY.			
East Wind, Cape Town	8:00 A.M.	11:00 A.M.	South Africa.
Caronia, Liverpool	8:00 A.M.	12:00 M.	Europe, Africa and West Asia.
France, Havre	8:30 A.M.	12:00 M.	Europe, Egypt, British India.
Mongolia, Hamburg	9:30 A.M.	12:00 M.	Spain (Germany specially addressed).
Wheeling Mold, Burgas	12:00 M.	2:00 P.M.	Bulgaria, Rumania.
Dante Alighieri, Naples	10:30 A.M.	12:00 M.	Italy.
Hellig Olav, Christiania	11:00 A.M.	3:00 P.M.	Norway, Sweden, Denmark.
Morro Castle, Havana	8:30 A.M.	11:00 A.M.	Yucatan, Campeche.
SAIL FRIDAY.			
Pleiades, Cristobal	9:00 A.M.	11:00 A.M.	Canal Zone, Panama, Salvador.
Tungus, Turks Island	12:00 M.	2:00 P.M.	Turks Island, Dominican Republic.
Gen. Goethals, Cristobal	12:00 M.	2:00 P.M.	Haiti, Panama, Canal Zone.
SAIL SATURDAY.			
Ryndam, Rotterdam	8:00 A.M.	12:00 M.	Europe, Africa, West Asia.
Duca d'Abruzzi, Naples	8:30 A.M.	12:00 M.	Italy.
Calabria, Naples	9:30 A.M.	12:00 M.	Spain, Gibraltar, Greece.
Olympic, Southampton	10:00 A.M.	12:00 M.	Europe, Africa, West Asia.
Antigone, Bremen	10:00 A.M.	12:00 M.	Germany, Poland.
Chetopa, Copenhagen	10:30 A.M.	12:00 M.	Denmark, Esthonia.
Oregonian, Hamburg	1:30 P.M.	4:00 P.M.	Germany (specially addressed only).
Ft. Victoria, Hamilton	7:30 A.M.	11:00 A.M.	Bermuda.
Zacapa, Santiago	7:30 A.M.	11:00 A.M.	Jamaica, Guatemala.
Toloa, Havana	8:30 A.M.	11:00 A.M.	Costa Rica (Cuba, Jamaica, Canal Zone specially addressed).
H. R. Mallory, Havana	8:30 A.M.	11:00 A.M.	Cuba.
Ponce, San Juan	8:30 A.M.	11:00 A.M.	Porto Rico, St. Thomas.

Other Outgoing Steamships

Steamer & Destination.	Time of Sailing. Date.	Hour.
Hurunin, Australia	Mar. 15	12:00 M.
Urbino, Levant	Mar. 15	11:00 A.M.
Comal, Galveston	Mar. 16	12:00 M.
Comanche, Jacksonville	Mar. 17	12:00 M.
C. of Savan'h, Savannah	Mar. 17	3:00 P.M.
Strinda, South America	Mar. 20	12:00 M.
Arapahoe, Jacksonville	Mar. 20	12:00 M.
Lenape, Jacksonville	Mar. 22	12:00 M.

Foreign Ports—Arrivals and Departures

ARRIVED.

Steamer.	At	Date.
Lucerna	Calais	Mar. 7
Zeeland	Antwerp	Mar. 9
Riverside Bridge	Constanza	Feb. 25
Glenaden	Flushing	Mar. 11
Jethou	Rio Grande	Mar. 12
Giuseppe Verdi	Genoa	Mar. 8
Lake Grenada	London	Mar. 11
Niobe	Rotterdam	Mar. 11
Vauban	Rio Janeiro	Mar. 11
Ajax	Hongkong	Mar. 11
Canopic	P'ta Delgado	Mar. 13

SAILED.

Steamer.	From	Date.
Maine	London	Mar. 12
Sarcoxie	Brixham	Mar. 11
Kennermerland	Amsterdam	Mar. 12
Lake Flambeau	Brixham	Mar. 11
Suveric	Barbados	Mar. 8
Cardonia	Rio Janeiro	Mar. 12
Schodack	Hongkong	Mar. 9
Oronoke	Rio Janeiro	Mar. 11

Transpacific Mails

Connecting mails close at G. P. O. and City Hall Station at 6 P. M. as follows:

Japan, Korea and China (specially addressed only), via Seattle	West Jessup	Mar. 16
Hawaii and Philippine Islands, via San Francisco	Granite State	Mar. 17
Japan, Korea and China (specially addressed only), via Seattle	West Jester	Mar. 20
Tahiti, Marquesas, Cook Islands and specially addressed mail for New Zealand and Australia, via San Francisco	Marama	Mar. 23
Hawaii, Samoan Islands, Australia and specially addressed mail for New Zealand, via San Francisco	Sonoma	Mar. 24
Japan, Korea, China, Siberia, and Philippine Islands, via Seattle	Hawaii Maru	Mar. 24
Hawaii, Samoan Islands, Australia and New Zealand, via San Francisco	Makura	Mar. 25
Hawaii, via San Francisco	Wilhelmina	Mar. 25
Hawaii, via San Francisco	Manoa	Mar. 25

Will for Probate.

KELLY, EVALINA L. DE FOREST (Feb. 26). Under the will the husband, Horace R., is made the beneficiary of the income of the residuary estate for life. On his death the principal is to be divided equally between their five children—Yvonne Kelly Randolph of 36 West 10th St.; Heloise Kelly Toy of 324 West 76th St.; Katherine Gertrude Metcalf of 901 Lexington Av.; Edward de la Forest Kelly of 331 West 84th St. and Robert de la Forest Kelly of Dongan Hills, S. I.

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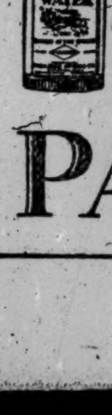

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POLONIA ....Wed., Mar. 30
LITUANIA ....Wed., Apr. 13

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PLYMOUTH, BOULOGNE-SUR-MER

RYNDAM....Noon Mar. 19 Apr. 23 May 28
N. AMSTERDAM.Noon Mar. 26 Apr. 30 Jn. 4
NOORDAM....Noon Apr. 2 May 7 Jun. 11
ROTTERDAM ..Noon Apr. 9 May 21 June 25
General Passenger Office, 24 State St., N. Y.

ITALIAN LINES
NAVIGAZIONE GENERALE ITALIANA TRANSOCEANICA

SAILINGS FOR NAPLES AND GENOA

DUCA DEGLI ABRUZZI	Mar. 19	May 4
DUCA D'AOSTA	Apr. 6	May 26
CASERTA	Apr. 13	....
TAORMINA	Apr. 29	June 11
*AMERICA	Apr. 30	June 29

*For Naples and Levant—From Phila. day previous.

SAILINGS FOR PALERMO AND NAPLES

DUCA DEGLI ABRUZZI	Mar. 19	....
SAN GIOVANNI	Mar. 30	....

SCANDINAVIAN AMERICAN

DENMARK, NORWAY, SWEDEN, GERMANY AND BALTIC STATES
Hellig Olav Mar. 17
Oscar II......Mar. 31
United States..Apr. 7
Frederik VIII. Apr. 22
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S. S. Giuseppe Verdi......March 30
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NEW YORK—CHERBOURG—SOUTHAMPTON
Olympic ......Mar. 19, Apr. 20, May 14 | Adriatic ....Apr. 6, May 4, June 1
NEW YORK and BOSTON—AZORES—GIBRALTAR—NAPLES—GENOA
Cretic ....3 P. M., March 15, May 11 | Canopic ....11 A. M., Apr. 20
AMERICAN LINE and RED STAR LINE
NEW YORK—PLYMOUTH—CHERBOURG—ANTWERP
Finland...12 Noon Mar. 26 Apr. 30 | Lapland...Apr. 2 May 28 | Kroonland...Apr. 9 May 21 | Zeeland...Apr. 16 June 11
Samland....New York-Hamburg-Danzig-Libau (3d class only) ....Mar. 26
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France ....Mar. 17 Apr. 20 May 12 | Leopoldina .... —— May 21 July 2
La Savoie ....Mar. 26 May 21 June 18 | Chicago ......Apr. 5 June 9 July 16
La Touraine...Mar. 31 —— May 12 | Rochambeau ....Apr. 12 May 14 June 18
La Lorraine...Apr. 2 Apr. 30 May 28 | La Bourdonnais ...... —— —— Apr. 19

HAMBURG DIRECT
Niagara........Mar. 13 May 7 July 12
NEW YORK—VIGO—HAVRE
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CARONIA	Halifax and Liverpool	Mar. 17 Apr. 30 June 1
CALABRIA	Vigo, Gibraltar, Patras, Dubrovnik, Fiume, Trieste	Mar. 19
AQUITANIA	Cherbourg and Southampton	Mar. 22 Apr. 12 May 3
VASARI	Liverpool	Mar. 22
ALBANIA (new)	Liverpool	Mar. 24 June 7 July 12
COLUMBIA	Londonderry and Glasgow	Mar. 26 Apr. 23 May 21
PANNONIA	Vigo, Gibraltar, Patras, Dubrovnik, Trieste, Fiume	Mar. 26
ALGERIA	Londonderry and Glasgow	Apr. 6 May 11
MAURETANIA	Cherbourg and Southampton	Apr. 7 May 12 June 9
ITALIA	Gibraltar, Naples, Patras, Dubrovnik, Trieste and Fiume	Apr. 12
CARMANIA	Liverpool	Apr. 16 May 17 June 15
SAXONIA	Halifax, Plymouth, Cherbourg and Hamburg	Apr. 21
IMPERATOR	Cherbourg and Southampton	Apr. 28 June 2 June 30

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BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of ISAAC MARKS, IRVING RATTEIN and JACOB RATTEIN, individually and as co-partners, trading as METROPOLITAN LEATHER GOODS CO., Alleged Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, March 15, 1921, by order of the Court, at 10.30 A. M., at 30 East 9th Street, Borough of Manhattan, assets of the above bankrupt, consisting of pocketbooks, handbags, leather goods, frames, raw leather, machinery, fixtures, &c.
FRANCIS X. DINEEN, Receiver.
HABERMAN & LEVINE, Attorneys for Receiver, 320 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy—In the matter of METROPOLIS WAIST MFG. CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, March 15, 1921, by order of the Court, at 10:30 A. M., at 58 Greene Street, Borough of Manhattan, assets of the above bankrupt, consisting of middy blouses, children's dresses, waists, materials, safe, desk, chairs, fixtures, etc.
MORRIS ISRAEL, Assignee.
CAMPBELL, FLAHERTY, TURNER & STROUSE, Attorneys for Receiver, 9 Rector Street, New York.

LOST AND FOUND.

LOST—Black patent leather pocketbook in telephone booth Park Place terminal Hudson Tube, Newark, N. J., Monday morning; containing sum of money, gold watch (keepsake) and keys; liberal reward. E. Kuebler, 42 Seymour Av., Newark, N. J.

LOST—A tan handbag with initials T. G. B., probably left in taxi taken from Madison Square Garden 11 P. M., Friday, March 11. Reward if returned to T. G. Bradlee, 17 State St., City. Tel. Bowling Green 7000.

LOST—Saturday evening, March 12, going home from 18th St., 3d Av., to 15th St., near Irving Place, brown parcel containing music. Please return to 125 East 15th St.

LOST—Bead bag, containing silver cigarette case, Saturday evening, in taxi near Washington Square; sentimental value; reward. Deacon Murphy, 26 Liberty St.

LOST—Black traveling bag, Saturday night, March 5, between Hudson tubes and Brooklyn subway; reward. D. Cawson, Henry 8000 or South 3868W.

LOST—Filet and embroidered lunch cloth, probably between 56th and 40th Sts. and Lexington Av., Sunday afternoon. Tel. Vanderbilt 4428. Reward.

LOST—On 7th Av. subway, black portfolio containing Kurdish books, &c. H. Mackensen, 247 West 22d St., New York.

LOST—Package containing books of no value to any one but owner. Reward. C. Frost, 1,482 Broadway, New York.

LOST—Black handbag from automobile near 42d and 7th Av.; suitable reward; no questions. 17 East 82d St.

LOST—On Reid Av. car, accountant's papers and income tax report; liberal reward. Decatur 4906, or Stagg 5197.

LOST—Velvet bag, money, jewelry, valued for association; liberal reward. A. Kleinman, 65 East 121st St.

LOST—Tortoise-rimmed glasses and case, Saturday evening, taxi or Selwyn Theatre; reward. Plaza 1410.

LOST—Bill fold, $140, Saturday, possibly Broadway and 41st St. Liberal reward. C 809 Times.

LOST—Blue beaded bag, at 59th St. and Circle; reward. Phone Circle 6884.

ATTENTION, GARAGE & STORAGE MEN! REWARD—STOLEN AUTOMOBILES.

Riker 4-ton truck, 1920 model; factory No. 8817, engine No. 5736, license No. 850805, New York, 1920. Stolen from near Pier 29, North River, Chambers St., New York City, Feb. 23, 1921. Communicate by phone, Broad 1972, Mr. Leo.

Acme 3½-ton truck, van body, 1920 model; factory No. 8569C, motor No. 6778-E7; stolen from Brooklyn, N. Y., December, 1920. Communicate by phone, Broad 1972, Mr. Leo.

STOLEN from office of Powertown Tire Corporation, Rochester, N. Y., between Jan. 1 and Jan. 3, 1921, certificate No. D-24299 for four shares of the preferred capital stock of United States Rubber Co., issued Sept. 13, 1911, to Rebecca W. Conway. If found, notify Walter N. Macdonald, Box 476, Rochester, N. Y.

Jewelry.

LOST—Gold watch, black ribbon chain, between house and Times Square; valuable as keepsake. Reward. Please return to Mrs. Rudd, 611 West 138th St. Audubon 3246.

LOST—Sapphire and diamond barpin, Thursday, March 10, between Stern Brothers, West 42d St., and 40th St. and Park Av. Liberal reward. Untermeyer, 490 West End Av.

LOST—On Saturday, March 12, between 47th and 35th Sts., a flexible diamond bracelet. LIBERAL REWARD if returned to W. G. Bates, 43 Cedar St.

LOST—Gold medal with diamond of Metropolitan Life Insurance. Reward if returned to branch office, 147 East 125th. Seligman.

LOST—Platinum bar pin, small sapphire, Saturday, subway or Carnegie Hall; reward. Brown, Bowling Green 8725.

LOST—Sunday, string of pearls, on Broadway, between 86th and 100th Sts. Liberal reward. Giere, 7 Manhattan Av.

LOST—Small diamond bar pin, Sunday, 6th Av. or Central Park; reward. Phone Fitzroy 3244, between 9:30 and 6.

LOST—Gold-faced Gruen bracelet watch, lost Monday, probably Altmans. Reward. Cathedral 7940.

LOST—Key-wind gold watch; $35 reward, no questions. Levins, 160 East 178th St.

LOST—Saturday in subway, diamond, platinum lavalliere, reward. Decatur 4212.

A REWARD OF $1,000
will be paid for the return of bracelet containing 92 diamonds, with design in centre containing about 9 large diamonds, lost March 7 between West 92th and 112th Sts. I. H. & B. H. Weinberg, 665 5th Av.

A REWARD OF $25
will be paid for the return of handkerchief containing cameo pin and imitation pearl necklace, lost March 8, between 141st and 147th Sts. Albert R. Lee & Co., Inc., 15 William St.

A REWARD OF $100
will be paid for return of platinum ring containing one diamond and sapphires, lost March 5 vicinity of Ritz-Carlton Hotel. Black, Starr & Frost, 5th Av. and 48th St.

A REWARD OF $150
for return of platinum bar pin containing 23 diamonds, lost March 8 between 55th and 60th Sts. Marcus & Co., 5th Av. and 45th St.

Wearing Apparel.

LOST—Saturday, March 12, 4 P. M., fur neckpiece from automobile, between Armonk and Purchase, on the road by Kensico Reservoir; reward. W 448 Times.

LOST—Fox fur, Saturday night, Apollo Theatre. Reward. Taylor, 21 Claremont Av.

$25 REWARD for return of small sable scarf, lost at the Waldorf Sunday evening or between Waldorf and Pennsylvania. Kate Van Wagenen, 101 West 85th.

Cats and Dogs.

LOST OR STRAYED—Chow dog, male, red, very end of tail slightly black, 7 months old, Saturday, 10 A. M., in Kings Highway; liberal reward for return. Lish, 1,626 East 8th St., Brooklyn.

LOST—Pomeranian dog, female, black, Sunday, March 13, vicinity 56th St., Park Av.; liberal reward. Communicate Spencer, 312 West 40th. Longacre 3584.

LOST—Wire-haired fox terrier, brown and white; name Rusty; liberal reward. Owner, S. J. Haile, 52 East 52d, on collar.

LOST—Brindle Boston terrier, 8 years old. Reward if returned 126 Claremont Av.

LOST—Sunday, Boston brindle bull dog, white chest; reward. 171 West 87th.

REWARD for black fox terrier named Mike. Flint, 295 West 72d St.

Found.

FOUND—Lady's wrist watch; identify fully for return. A 1054 Times Haricn.

PERSONAL.

WILL TAXI DRIVER WHO TOOK PARTY of six and two dogs from Washington Square to West 9th St., Saturday evening, communicate with Deacon Murphy, 26 Liberty St.? Reward lost bag.

PUBLIC NOTICES.

WARNING IS HEREBY GIVEN THAT W. H. Drew is not authorized to sell coupons for photographs to be taken at Kikuchi Studio, 457 5th Av.

ADVERTISEMENT.

DRIVE AWAY HEADACHE

Rub Musterole on Forehead and Temples

Relieves headache and that miserable feeling from colds or congestion. Musterole is a clean, white ointment, made with oil of mustard. Better than a mustard plaster and does not blister. Used only externally, and in no way can it affect stomach and heart.

Excellent for sore throat, bronchitis, croup, stiff neck, asthma, neuralgia, congestion, pleurisy, rheumatism, lumbago, all pains and aches of the back or joints, chilblains, frosted feet, colds of the chest

35c and 65c jars; hospital size $3.00

MUSTEROLE
WILL NOT BLISTER

Used Car Results

The Automobile Exchange of The New York Times produces the best results from advertising of used cars.

MOTHER OF FAMILY ON TRIAL AS SLAYER

First Woman Tried in Queens for Murder Since Mrs. Nack in Guldensuppe Mystery.

NEIGHBOR SHOT IN QUARREL

Love Affair Between Their Children Said to Have Led to Fatal Dispute Between Women.

For the second time in the history of Queens County a woman yesterday was arraigned for trial on a charge of murder in the first degree. She was Mrs. Danatella Massella, 40 years old, of 11 South Avenue, Corona, who was indicted for the killing of Mrs. Conesetta Altieri, a neighbor, on Dec. 28 last, following a quarrel over their children. Twenty-three years ago Mrs. Augusta Nack was tried in the same Court House for her participation in the Guldensuppe murder.

Mrs. Massella is a typical Italian housewife in appearance. She wore a dress of black cloth, a green sweater and a round brown-colored woolen knit turban. She appeared dazed by the proceedings.

District Attorney Dana Wallace and Assistant District Attorney Robert Price Bell conducted the prosecution. Miss Theresa B. Dubin and Caesar Barra appeared for the defense. A jury was obtained before court adjourned for the day. The questions asked of the talesmen by Miss Dubin indicated that an effort would be made to show that the killing was in self defense.

In the Massella group was James Massella, 20 years old, who at one time was a wooer of Miss Pauline Altieri, 17 years old. It is possible that the testimony in the case may reveal that the trouble between the families arose from the love affair between these two, and which was said to have been interrupted by Mrs. Altieri, the dead woman.

The taking of testimony will begin today.

WOMRATH'S LIBRARY BOOK NEWS

Sale of Library Books

These books have been circulated in our library—but are in good clean condition. Among them are the latest books by

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35c each 3 for $1.00
60c each 2 for $1.00

Quantity of each title limited.

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290-842-978-1080 Madison Ave.
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Grand Central Terminal
Henry Malkan, Inc., 42 B'way.

ADVERTISEMENT.

Widow with Four Children from 6 to 13 Years of Age.

Mrs. Snow worked hard in a tailoring shop and had good wages, and took good care of her little family, but the shop closed and she was unable to get work. She is trying to place the children in some institution, hard as it is to be separated from them, until she can again get steady employment.

Her brother, who lives with her and was paying $6.00 a week board, is also out of work and can pay nothing at present. Our visitor secured a little home work for Mrs. Snow, but it will be impossible for her to care for her family on what she can earn in this way. We are also trying to get a place for the brother, but until this is accomplished we must help this brave little woman.

$270.00 will be needed for this family.

Make checks payable to the Brooklyn Association for Improving the Condition of the Poor, at 104 Livingston Street, Brooklyn, New York.

The Coward Shoe

Years of Support for Tired Arches

Thousands of men, women and children have found needed relief in the Coward Arch Support Shoe, both from the pains caused directly by weakened or fallen arches, as well from the attendant fatigue, and irritation.

In addition to its remedial features the Coward Arch Support Shoe looks well and wears well; it is the shoe for all people who suffer from arch troubles.

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James S. Coward

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(Near Warren Street)

You'll be glad you said PARKER (LUCKY-CURVE) ? ? ? ? ?

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"Nothing else will do"

LIGGETT & MYERS TOBACCO CO.

A delicious, wholesome, economical meal—

HEINZ
OVEN BAKED BEANS

Here's a special treat for the whole family! Heinz Oven Baked Beans are so good, so wholesome, and so convenient that it is real economy to serve them often. Choice, hand-picked beans are—

REALLY BAKED

—by dry heat in real ovens. This accounts for the unbroken jackets and mealy centers, for the unapproachable sweetness of flavor, for ease of digestion, for the real food value.

FOUR KINDS

HEINZ Baked Beans with Pork and Tomato Sauce
HEINZ Baked Pork and Beans (without Tomato Sauce) Boston style
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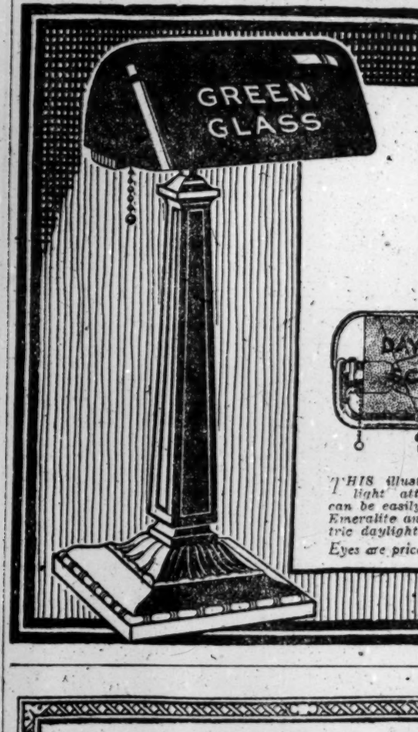
HEINZ Baked Red Kidney Beans

One of the **57** *Varieties*



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The National Desk Lamp

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YOU CAN INSURE IT WITH AN EMERALITE

EMERALITE is the best eye insurance you can buy.

There is an Emeralite for every reading and writing need. Booklet illustrating 50 patterns sent upon request.

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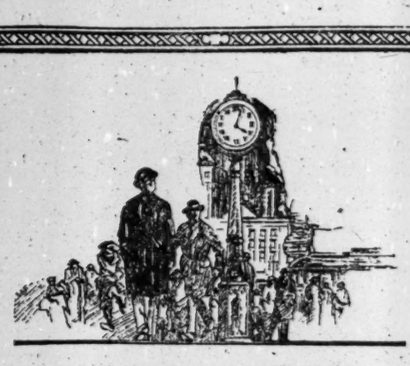

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you were suddenly called upon to make an extensive trip and needed immediate funds as well as traveler's checks.

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Clip this. Save it. Watch for later lists. OFF Navy's list prices now on orders over $250, instead of 10% off. Goods are all new. Excellent condition. Highest quality. Immediate deliveries. Quantities stated are approximate.

20%

Electrical Materials, Etc.

Cabinets, steel, 10x8x3½, glass, hinged-cover, $420.

Porcelain Cleats, Unglazed 1-wire, d1175; 2-wire, d1575, $25000; 3-wire for 12 to 6 wire, d1000, $3000; glazed 2-wire, $2500; 3-wire for 12 or 14 wire, $250; do F3, $30.

Clips Fuse G—30amp—Phosphor bronze, f29500; Ferrule contact, d5933.

Cord, Lamp-cord reinforced armored-steel, 2500cm, b40000 ft; reinforced CC green, 16-size, d2183 ft; 14-size, d14000 ft.

Telephone Cord, "Fire Control," no steel center, b51530 ft; with steel center, b30000; Oil-proof special design for portable service (sample free), d268000 ft, f300000, h380000, g175000; 2-conductor high-grade portable with 40% rubber-compound, d500000, f20000; h12000, p50000, KeyW3000, NOrleans 8000.

Fittings.—Interior 30amp, d9883. Receptacle and switch 5amp, d382. Conduit ½RJ, d192. Flush-switch PL & P6, d35. VV type T, d212. Crause-Hinds, 1189. T-VC, d100. Pole ½" galv, s450. Suspension female ½" wire & 2-wire outlets, s100. Interior jack-boxes old style phone fire-control, s88.

Fixtures.—Ceiling mtd outlet-box with socket and shade holder, E. F. Caldwell & Co., g1514. Dome-light, d154. Side-light bracket on out-let-box with socket and shade-holder, a1129. Bulkhead without guard and socket, J. N. Smith, Detroit, d700.

Nipples.—Chase galvd steel, ¾", d44; ½", d515, s50; 1", d504; 1¼", d556; 1½", d141.

Panels.—Fuse 115E, d65; switch-board, d47; 120v dc with DP 30amp with 2-wire-main in steel-cabinets 4-circuit, b150; do 8-circuit, b80; do 12-circuit, b83.

Lanterns.—Storage-battery type, hand-portable, b1036, b647, d45, h18; 2½v ¼amp, h50; 4v 10amp, h618; do non-water-tight 20amp-hour 6v, h63; do Delta Electr Co, Marion, Ind., 2.8v, j3000; do R. R. Elec CE Co., 4709, s15; do Hawthorne Mfg Co., d9.

List changes daily.

Letters placed before quantities indicate LOCATIONS as follows: a South Brooklyn; b Navy Yard Brooklyn; c Plumth, N. H.; d Boston; e Newport, R. I.; f Philadelphia; g Washington Navy Yard; h Norfolk; i Hampton Roads; k Charleston, S. C.; m New Orleans; n Great Lakes Naval Training Station, near Chicago; p Puget Sound; q Mare Island.

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CUTS BRITISH NAVY BUDGET £8,250,000

Admiralty Announces Economies on Basis of "One-Power Standard."

ONLY 16 CAPITAL SHIPS

Number in Full Commission to Be Reduced From 20 in 1920; 14 in Reserve.

OUR POLICIES IN ABEYANCE

Administration Officials Deny That a Decision Has Been Reached on Unifying Fleet.

LONDON, March 14 (Associated Press).—Lord Lee of Fareham, First Lord of the Admiralty, announced today that the British naval estimates for 1921-22 amounted to £91,186,869 gross and £82,479,000 net.

In a statement explaining the estimates, Lord Lee said they were based on the Government's policy of maintaining a "one-power standard."

"It is the duty of the Admiralty to carry out that policy as economically as possible," Lord Lee's statement continued, "giving full weight to the special geographical, international and other considerations which have arisen since the war. This they are doing in no mechanical spirit nor with insistence upon numerical equality and recognizing to the full the necessity of reducing expenditure to the lowest limits compatible with national security. The Admiralty have effected drastic economies and have agreed to assume risks which, in ordinary circumstances, they would regard as difficult to reconcile with full maintenance of the Government's declared policy."

Lord Lee pointed out that the economies included a reduction in the number of capital ships in full commission from twenty to sixteen, as compared with thirty-eight in 1914.

"This is the smallest number that will enable the essential seagoing technical training of officers and men to be carried out properly," the statement asserted.

Other changes announced by Lord Lee are the placing in reserve of one of the four destroyer flotillas of the Atlantic Fleet, reduction of the North American and South African squadrons by one light cruiser each, complete temporary withdrawal of the South American squadron, and the reduction of the personnel of the fleet during 1921 to 121,700 men, as compared with 127,500 men in 1920.

These changes, dictated almost entirely by the need of economy, according to Lord Lee, "make it incumbent on the Admiralty to maintain a reduced navy in a state of the highest possible efficiency." In pursuance of this policy, eight battleships armed with twelve-inch guns, now in reserve, will be transferred to the disposal list. The number of capital ships on the effective list will thus be reduced to thirty, including the Australia, which belongs to the Australian Commonwealth, of which fourteen will be in reserve. Of these thirty ships the older types were obsolescent and could not be reckoned as efficient fighting ships for more than a few years, the statement said, and the sum of £2,500,000 therefore had been included in the estimates for replacement ships.

"It cannot be too strongly emphasized that in making this long-delayed beginning with the replacement of obsolete ships," Lord Lee declared; "the Government neither commits itself to nor contemplates any building programs in answer to those of any other power. Indeed, it trusts it may be possible, as a result of frank and friendly discussion with the principal naval powers, to avoid anything approaching competitive building, either now or in the future.

"But meanwhile it would be a dereliction of duty on the part of the Admiralty to allow efficiency in the training and morale of the Royal Navy to deteriorate through neglect to provide it with material which is equal to the best and in which it can feel confidence. It also is imperative to avoid irrevocable loss of time and building facilities which might make it impossible to maintain our sea security should it be threatened."

Lord Lee pointed out that the estimates showed a reduction of more than £14,000,000 gross and £8,250,000 net on the estimates for the previous year. (The First Lord probably referred to the estimates before they were revised). The non-recurrent war liabilities, or terminal charges, he stated, would amount to about £8,250,000, including £3,250,000 for the completion of light cruisers, aircraft carriers, destroyers and submarines begun during the war. He said he expected that very few charges of this nature would remain to be liquidated after the end of 1922.

The estimates, which include £3,750,000 for the completion of ships in hand and £2,500,000 for the replacement of obsolescent ships, correspond after necessary deductions are made for non-recurrent war liabilities and increases in prices, wages, pensions, &c., with the pre-war figure of £34,500,000 gross. The actual figures in 1914-15 were £53,537,261, consequently there is a decrease of £19,000,000 as compared with 1914-15.

Special Cable to THE NEW YORK TIMES.

LONDON, March 15.—The Daily News, discussing the naval estimates asks:

"What kind of naval estimates are we to expect in future, if experts plump for capital ships at £8,000,000 or £10,000,000 apiece? Does the one-power standard include in its application the United States, whose intention to create the largest navy in the world has been announced in no uncertain terms?

"These are vital questions, which indicate how easily we may yet be tempted to revolve in the old vicious circle of competition."

NAVAL POLICY NOT DECIDED.

Unity of Atlantic and Pacific Fleets Still Under Consideration.

WASHINGTON, March 14.—The real major policies of American naval plans have not been determined by the new Administration. Generally speaking, so far as it has been developed, the Harding policy has been in favor of a navy that will be adequate to protect American interests and in favor of having the Army Appropriation bill carry provision for an army of only 175,000 men for the present.

No decision has been reached as to whether the Atlantic and Pacific battleship fleets shall be united into one main fleet or continued as separate units, as at present. Nor have any steps been taken toward framing a new policy of military and naval defense on the basis of changed conditions in the Pacific.

Reports that Major Gen. Leonard Wood was being sent to the Philippines with an idea, among other things, of reporting on the advisability of making a so-called Gibraltar out of the Island of Oahu in the Hawaiian group were flatly denied by Secretary Weeks today.

W. Cameron Forbes, who formerly represented the United States Government as Governor General in the Philippines, has been invited by President Harding to accompany General Wood to the Philippines, and today signified his willingness to do so. He and General Wood will sail for Manila on April 2.

Blames Prohibition Liquor For 25 Per Cent. Insanity Rise

Special to The New York Times.

CHICAGO, March 14.—Insanity has increased 25 per cent. in Chicago in the last eighteen months, Dr. James Whitney Hall, expert psychologist, testified today at the trial of Carl Wanderer for murder. The physician put on the Eighteenth Amendment much of the responsibility for this condition.

"While many cases are caused by the disorganized condition of affairs and the readjustment we are now going through, the biggest proportion of cases are caused by 'booze,'" he said. "The kind of stuff sold nowadays, labeled as whisky, is enough to drive a man crazy. Scores of patients are taken to the hospitals every month with 'alcoholic insanity.'"

He said that from 350 to 400 patients were sent monthly by the hospitals to the Medical Insanity Commission of the Psychopathic Hospital for examination. Up to the last year the figures ran around 300 monthly, he said.

NO LAWFUL PICKETS, IN COURT'S OPINION

Otherwise They Would Be of No Value, Says Justice Van Siclen at Injunction Hearing.

AIM IS 'TO INJURE SOME ONE'

Counsel for Clothing Firm Argues Bench Order Is Necessary to Protect Non-Union Men.

Commenting yesterday at a hearing on the application of Schwartz & Jaffee for an injunction to restrain the Amalgamated Clothing Workers of America from interfering with the workers of the company, Justice James C. Van Siclen of the Supreme Court in Brooklyn expressed the opinion that there can be no lawful picketing, because picketing is interference and intended "to injure some one." The Justice made his remarks after Meier Steinbrink, counsel for the company, had recited some of the alleged disorders which have attended the efforts of the manufacturers to maintain an open shop.

Justice Van Siclen asked Robert Szold, who appeared for the union, if the Amalgamated did not control the locals. The lawyer replied that it did not.

"To my mind there can be no lawful picketing, because if it is lawful picketing it can be of no use to the union," said the Justice. "The purpose of picketing is interference one way or another. The only reason human beings do it is to try to injure some one.

"For the next five years," he continued, "I imagine the workers will find difficulty in getting work. The worm is turning again. The trouble with the employers is, apparently, the workers can't work if they belong to a union. Have these employers put out notices that there is a strike there?"

"No, sir," replied Szold.

"Have they done anything to prevent workers from getting work? If they have, they won't get an injunction," said the Justice.

Mr. Szold referred to a written contract between the company and the employes which pledged the latter not to join any union during their employment. He held that the manufacturers were determined to break up the union.

"It is not a question of hours and wages, but of 60,000 people who cannot get jobs," he said.

The officers of the Amalgamated named in the application for an injunction were Sidney Hillman, President; William Drubin, assistant manager of the New York General Board, and Jacob Potofsky, Assistant General Secretary. The strike began in December, and since that time the manufacturers say that union members have assaulted other workers, with the result that four indictments have been obtained. Bail has been furnished, and when prosecutions cannot be stopped by "underground" methods, the complainants have disappeared, Mr. Steinbrink charged. So bad had conditions become, he said, that the company had had to house its workers in the factory and employ vehicles in which to transport them between subway and plant.

WHITE SOX TRIAL DATE NOT YET SET

Chicago Judge Says He Will Announce the Time on Thursday Next.

Special to The New York Times.

CHICAGO, Ill., March 14.—Responsibility for delay in bringing to trial the White Sox baseball players indicted in connection with the world's series scandal of 1919, was thrown on the shoulders of the State by President Johnson of the American League, who returned today from Excelsior Springs in time to take part in the battle of words brought on by the motion made before Judge W. M. E. Dever that the cases be stricken from the call.

Judge Dever overruled the motion of the State to that effect and ordered that the opposing attorneys appear in his court next Thursday, when, he said, he would fix a definite date for the trials. It was intimated that the date would be an early one.

Former Judge George E. Barrett, special prosecutor retained by the American League, and George H. Gorman, Assistant State's Attorney, announced that the State had lost the testimony of Edward Cicotte, Claud E. Williams and Joe Jackson, who confessed before the Grand Jury, but who would decline to testify in open court under the rule that exempts a witness from giving evidence that might incriminate himself. For that reason the State claimed the necessary delay to build up a new case against the players.

B. J. Short, representing Jackson, Weaver, Felsch and Risberg, insisted that his clients be allowed to clear themselves of the stigma attached to them by the indictments in spite of the opposition of the "baseball oligarchy." Cicotte was represented by Daniel P. Cassidy of Detroit, and by Attorney Ahearn, who stated that McMullen would be on hand when wanted.

President Johnson, whose league is vitally interested in the trials of the indicted men, declared that there would have been no controversy of this kind if the cases had not been bungled when they first came up before the Grand Jury last year.

All the defendants appeared in court, in person or by counsel, except Hal Chase. They included Claude Williams, Buck Weaver, Oscar Felsch, "Swede" Risberg, and Joe Jackson.

Prices realized on Swift & Company sales of carcass beef in New York City for week ending Saturday, March 12th, on shipments sold out ranged from 14.50 cents to 18.00 cents per pound and averaged 16.69 cents per pound.—Advt.

SAYS 'ASSISTANT' GOVERNMENT RULES

Farmers' Union Head Tells of "New and Powerful" Organization in Washington.

NAMES A HOST OF MEMBERS

Even Foreign Countries, He Asserts, Are Represented in the Body of Varied Interests.

WASHINGTON, March 14.—Existence of "a new and powerful 'assistant' Government" in Washington, made up of the representatives of varied interests, is charged in a statement issued here tonight by Charles S. Barrett, President of the National Farmers' Union and Chairman of the National Board of Farm Organizations.

"The 'assistant' Government," Mr. Barrett says, "has one advantage over the Constitutional Government. It is more effectively trained for its work. It is an association of specialists. Eminent men and women who know all the legislative, administrative and bureaucratic avenues, streets and alleys in Washington, belong to this interesting and patriotic collection of men and women."

Individuals named by Mr. Barrett as included among these are Joseph Defrees, of Chicago, President of the United States Chamber of Commerce; Alfred P. Thom, general counsel of the Association of Railway Executives; U. D. A. Morrow, Vice President of the National Coal Association; George W. Cushing, Managing Director of the Wholesale Coal Dealers' Association; James A. Emery, general counsel for the National Association of Manufacturers; Willis Compton, of the Hardwood Lumbermen's Association; John H. Kirby, of the Southern Pine Association, and R. T. Strasbaugh, President of the National Canners' Association.

Other interests which Mr. Barrett says are represented in the "'assistant' Government" are the Institute of American Meat Packers, the American Automobile Association, the Southern Pine Men, Manufacturing Chemists' Association of America, Council of American Cotton Manufacturers, Southern Industrial Education Society, Founders' Association, Highway Industries Association, American Automobile Chamber of Commerce, National Bureau of Wholesale Lumber Distributors, American Mining Congress, American Realty Exchange, National Merchant Marine Association, League of Commission Merchants of the United States, National Oil Bureau, National Petroleum Association, American Patent Law Association, National Committee of Gas and Electric Service, National Committee on Public Utilities Conditions, Dixie Freight Association, National Association for Constitutional Government, National Association for Protection of American Rights in Mexico, National Popular Government League, National Committee to Secure Rank for Army Nurses, National Negro Business League, National Voters' League, National Forestry Association, National Patriotic Press, League for the Preservation of American Independence, National Association of Colored Races, National Committee of Armenian and Syrian Relief, National Federation of Federal Employes, and National Women's Trade Union League.

Even the foreign Governments are not without their representatives, according to Mr. Barrett, who says:

"Of course, it is improper for a foreign diplomat to attempt to influence American legislative or executive action, but a way has been found to accomplish this. Legislative committees have been created under the names of educational bureaus or such like. These have no definite or tangible connection with any accredited diplomat. Nevertheless, the country which the diplomat represents is the beneficiary of their activities."

Mr. Barrett says no one has yet taken a complete census of the men and women associated with the "'assistant' Government," but that "it is estimated by persons who believe they have correct information that for every man in both branches of Congress there are at least two patriots in Washington ready and eager to instruct him in his duties.

"If a statesman is in doubt on a matter," he continues, "all he has to do is to consult with a member of the inner circle of the 'assistant' Government, and he can instantly be set straight."

REPORTS CHAPIN QUITS, OTHER OFFICIALS, TOO

Dry Head Here Has Conducted a Lively Campaign Since He Came in December.

It was reported yesterday that Daniel J. Chapin, Supervising Prohibition Enforcement Agent for this State, had sent his resignation to Washington to take effect immediately, and that other Prohibition officials of this city were about to resign. Efforts to obtain a confirmation of the report from Chapin last night were unsuccessful.

Chapin had for fifteen years been connected with the Internal Revenue Service when he was sent to take charge of the dry force in this city on Dec. 15 last. Soon after he succeeded Frank L. Boyd here, he caused a sensation by asking for the resignation of August Hasenflug of Brooklyn, who had been acting as chief counsel to the local enforcement office.

On Dec. 28 Chapin called all of the prohibition enforcement agents under him to his office and, after making them place their hands on a table before him, discharged forty-eight of them who wore diamond rings and other articles of expensive jewelry out of keeping with their meagre salaries as enforcement officers. Ten days later he went to Washington and reported to John F. Kramer, Federal Prohibition Enforcement Commissioner, that New York was not as dry as it should be. In the early part of February, Chapin made an unexpected visit to his office in Buffalo and discharged half of the force of prohibition enforcement agents there, following an investigation of their alleged inactivity.

It was said last night that Chapin expects to return to the Internal Revenue Service, and that he would be succeeded by Ernest Langley, until recently connected with the prohibition office in Brooklyn.

ARRESTS POLICEMAN.

Magistrate Orders Him Held for Perjury After Testifying.

Patrolman James A. Higgins of Traffic Squad A, a member of the Bear Club, 732 Eleventh Avenue, was arrested in the West Side Court yesterday by order of Magistrate Joseph Corrigan, who charged him with perjury. He was held in $5,000 bail for a hearing today. Higgins had testified to occurrences on the night of Feb. 26 when two armed men, one alleged to have been Peter Fitzpatrick, a member of the club, robbed Charles McCauley, another member, of $40.

Fitzpatrick was arrested on a charge of assault and robbery, but was a prisoner in Bellevue Hospital until March 3 because of injuries alleged to have been received in the row and could not be arraigned until yesterday.

Higgins testified yesterday that he was in the cellar of the club when he heard a commotion. Running upstairs, he said, he came face to face with a man holding two pistols. The man ordered him to go through the hallway and made his escape. Higgins said the man also knocked his pistol out of his hand.

Malcolm F. Lageville, a keeper in the Tombs Prison and a member of the Bears' Club, testified that he saw no hold-up and that the worst that happened was some unnecessary noise and a little roughness among the members. He was struck by one member and hit back, he said.

Prophetess Causes Commotion in Paris 'Declaring She Has Lived on Other Planets

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By Wireless to THE NEW YORK TIMES.

PARIS, March 14.—A woman who, according to her own statements, has lived on more planets than are known to astronomers, is holding conferences just now in Paris and startling some persons with her prophesies. She is Mlle. Marguerite Wolf.

Among the prophesies which she made yesterday at one of her meetings was that Christ was to be born again in a Jewish family in the district of Montmorency, just outside of Paris, on Dec. 25 of this year. For such statements the civil authorities cannot proceed against "prophets," but recently Catholic bishops have tried to restrain Mlle. Wolf. She now goes further, and is informing her audiences that in 1954, when He is 33 years old, the Christ who is to be born next Christmas Day will be killed by a blow on the forehead from a stone thrown by a Catholic.

Until two years ago Mlle. Wolf, then in her 35th year, had lived the life of a middle-class woman except that perhaps it had been a lonelier life than is the lot of most. The revelation which then came to her, it is declared, was not what might be called a revelation of spirit, but simply one of memory.

Suddenly, at the Divine bidding, she says, she began to remember all her past, and it was not merely the matter of the thirty-five years she had spent on this planet. She remembers the world as it was before the Flood, she asserts, and also remembers all the lives she has lived on other planets before the earth was formed.

Mars and Venus, according to her accounts, are as well known to her as Montmartre and the Faubourg Saint Germain, where she lectures. In Mars, it is well to note in case of future interplanetary relations, the people are frank but warlike, her version sets forth, and in Venus they are stout republicans who have a strong dislike of the clergy. Some 800,000 years ago, Mlle. Wolf says, she began her existence, and in such length of time it is only natural that our little solar system should not suffice for her habitation.

At one time she says she lived in the planet Diamond, about which she relates that the houses and theatres were very dark, for they did not seem to have invented artificial lighting there, but when the people sang the beauty of their voices moved one to tears. The houses were roofed with gold and the walls were of what in this poor world are called stones.

Of such and other remarkable things Mlle. Wolf tells her audiences, and most remarkable, perhaps, of all is that here in Paris she still gets audiences to which to tell them.

IMMIGRANTS TO HAVE CHANCE TO OWN LAND

Commissioner Husband Announces New Plan to Divert Them From Cities.

FEDERAL AGENCIES TO HELP

Abandoned Tracts and Others to Be Opened Will Be Made Available.

WASHINGTON, March 14.—Plans to divert immigrants from the cities and industrial centres and to co-ordinate agencies of the Departments of the Interior, Agriculture and Labor to place the newcomers on small farms were announced by W. W. Husband, the new Commissioner General of Immigration, who was sworn in today.

The Commissioner General made public a plan approved by Secretary of Labor Davis which he declared would help solve the immigration problem and at the same time correct the economic situation arising from the flow of population to the large cities.

"There is land enough in this country for millions of small farms," Commissioner Husband said, "land that the Department of the Interior is opening in the West for entry, land in the South and elsewhere that is now swamp but that can be drained and put to use, and still other land in the East that has been baandoned for farming by the drift of our population to the cities.

"Our plan is not to replace American farmers with foreigners, but to create new farms and make new farmers, thereby increasing the resources of the nation. Our immigration problem is largely a problem of distribution of the immigrants.

"The majority of our immigrants are peasants, and essentially farmers. American labor, under present conditions, never would take up in large tracts the land now idle, but by cutting them up into small farms and offering them to the immigrant, we will offer him a chance to realize his life's dream—to own land—and at the same time we will be rendering an economic service to the country.

"Our plan is not to scatter these people out in sparsely settled sections and put them up against the problems that our pioneers went through. Neither do we plan to start foreign settlement communities in the strict sense of the term, but we plan to group them, somewhat on the European village plan, and offer them the advantages of expert agricultural and home demonstration instruction through the Department of Agriculture, and to aid them in taking advantage of the Farm Loan act.

"By handling the immigration problem in this manner, we will do away with the 'red' danger. The farm, with the advantages we can offer, will be the best sort of an Americanization school.

"We must divert immigration from the crowded industrial centres. The change from European rural life to conditions in some of our big factory cities is too much for human nature to stand.

"Our employment service, which has been shot at so often, but which Congress saw fit to continue, can be made to be a great aid to the immigration service.

"The flow of immigration to the cities has been a matter largely of 'follow the leader.' A few of the early arrivals from each European district, have stayed in the cities and the bulk of the others, following naturally, lodged there. We believe the current can be diverted to the farming sections by the same process."

WEST POINT CADET TAKES HIS OWN LIFE

Pittsburgh Youth, Despondent, Shoots Himself in the Presence of His Comrades.

WEST POINT, N. Y., March 14.—Despondent because of his low scholastic standing at the United States Military Academy, James L. Baum Jr. of Pittsburgh, a second class man, shot himself through the head in the presence of his comrades last Saturday, it became known today.

Baum was walking with several comrades to a recitation hall when he suddenly halted, drew an army pistol and fired a shot through his temple. Several cadets tried to knock the weapon from his hands, but they were too late. He was taken to the hospital and died a few hours later. An inquest disclosed that Baum was suffering from dementia praecox, it was announced at the Academy.

In a letter addressed to a classmate, Baum said he was taking his life because he feared he would not make a good officer.

His mother came here and took charge of the body. The funeral was held privately this afternoon, and the burial was in the national cemetery here overlooking the Hudson.

Attorney Held for Theft.

On complaint of George P. Smith concerning alleged irregularities affecting part of a $500,000 estate inherited from his uncle, the late "Silent" Smith, S. Charles Sugarman, an attorney, of 326 West 113th Street, was arrested last night on four indictments charging forgery in the first and second degrees and two counts of grand larceny in the first degree. Sugarman formerly was attorney for George P. Smith.

60,000 ASK SEATS AT LEGION'S RALLY

Only 12,000 Tickets Can Be Issued and Big Overflow Meeting Will Be Arranged.

WANT FLAGS DISPLAYED

Citizens Requested to Put Out Colors and Wear Emblems on All-American Friday.

Almost 60,000 applications for seats at the all-American mass meeting to be held in Madison Square Garden on Friday night have been received, according to an announcement last night by Colonel Frederick W. Galbraith Jr., National Commander of the American Legion.

Not more than about 12,000 seat tickets can be distributed, and Colonel R. M. Watkins has been appointed as the head of a committee to organize an overflow meeting in Madison Square. Admiral Huse, Commandant of the Third Naval District, has promised that he will send the naval band from the Brooklyn Navy Yard to provide music for this outdoor meeting.

Another speaker who has been invited to the Garden meeting is Senator Willis of Ohio, who succeeded President Harding in the Senate. Colonel Galbraith said last night that there was every prospect that Senator Willis would accept. General Wood has not yet been heard from.

An appeal has been made to the public on behalf of the Legion and the twenty patriotic organizations assisting in the meeting for all business houses and families to display flags from their windows on the day of the meeting. It also was urged that every citizen wear a small flag or emblem of the national colors.

Places in the Garden have been reserved for 500 gold star mothers. They are to meet in the Sixty-ninth Regiment Armory, at Lexington Avenue and Twenty-fifth Street, and march with a military escort to the Garden. Members of the Grand Army of the Republic and of the Confederate Army also will form a procession to march to the Garden. The members of 240 posts of the American Legion in the city will form at their headquarters.

About 250 wounded soldiers and sailors from the Government hospitals of the city will be brought in Red Cross ambulances and will be in charge of the nursing organization of the Overseas Service League and of veterans of the ambulance service in France.

Posts of the American Legion continued to voice their protests yesterday against the "Rhine Horror" meeting in the Garden two weeks ago.

"The general attitude of those present (at the Rhine Horror meeting) was distinctly inimical to every accepted attribute of patriotism," said the resolutions of Lieutenant Laurence C. Lovell Post, 642, of the American Legion.

1,609 OF WAR'S DEAD HERE FROM FRANCE

Transport Somme Brings More Than 250 Bodies of Soldiers From New York Units.

Ships in the harbor dipped their colors yesterday as the United States Army transport Sômme, her flag flying half mast, came up the bay, bearing the bodies of 1,609 American soldiers who died in France. The bodies, encased in flag-draped metal coffins, will remain at the Hoboken pier of the Army Transport Service, under a guard of honor, until tomorrow morning, when appropriate services will be conducted. The bodies of more than 250 New Yorkers were on board.

The military ritual for soldier dead will be observed, and four former army Chaplains who served with the men overseas will take part in the ceremonies. After the services each body will be taken, under a guard of honor, to the cemetery designated by the parent or nearest relative.

Major Gen. John F. O'Ryan, commander of the Twenty-seventh Division, and his staff, with delegations from the various regiments to which the New Yorkers belonged, will be in attendance. Because of the limitations of the pier, the services will not be open to the general public.

The bodies of New Yorkers aboard were: Thirty-seven from the 105th Infantry, formerly the 2d Infantry of the National Guard; forty-eight from the 106th Infantry, formerly the 23d Infantry of Brooklyn; seventy-four of the 107th Infantry, formerly the 7th Infantry; fifty-five from the 108th Infantry, formerly the 3d Infantry; one from the 104th Machine Gun Battalion, five from the 105th Machine Gun Battalion and two from the 106th Machine Gun Battalion, all made up of the old 1st Cavalry and Squadron A; six from the 102d Engineers and five from the 102d Field Signal Battalion, which were made from the old 22d Engineers. All these organizations were part of the 27th Division. There were eighteen other bodies from other units of the division and five bodies of men of the 165th Infantry, formerly the 69th Infantry. Thirty-six were from the 77th Division. The majority of the other bodies were those of members of the 1st and 2d Divisions.

A delegation from the Jewish Valor Legion, headed by Commander Sidney G. Gumpertz, was at the pier when the Somme docked as a tribute to the sixty-two Jewish soldier dead on board the transport.

SENATE CONFIRMS ARMY PROMOTIONS

Accepts List Submitted by Harding After Rejecting It When Sent by Wilson.

HELD UP BY COURT RULING

Promotions From Dates Subsequent to Nov. 24, 1920, Withdrawn for Review by President.

Special to The New York Times.

WASHINGTON, March 14.—The Senate confirmed today the long list of army promotions on which Senators refused to act when sent to the recent session by President Wilson, and which was resubmitted to the present session by President Harding without change. A large number of nominations were withdrawn, however, because of the decision of the Supreme Court of the District of Columbia last week in the cases of Colonels French and Creery that the President should review the action of boards which recommended elimination and retirement of officers. This decision affected nominations for promotions from dates subsequent to Nov 24, 1920; and these nominations were, therefore, withdrawn.

The promotions confirmed by the Senate today were:

To Be Colonels.

Lieut. Cols. Mark Wheeler, Infantry; George Daniels Arrowsmith, Infantry; Edward Carpenter, C. A. C.; Ivers Whitman Leonard, Infantry; Pearl Michael Shaffer, Infantry; Robert Robius Wallach, Cavalry; William Henry Jordan Jr., Infantry; George Williams, Cavalry; Irving Joseph Carr, Signal Corps; Easton Rutledge Gibson, Infantry; Henry Churchill Bonnycastle, Q. C.; Edward Croft, Infantry; Adolph Hart Huguet, Infantry; Raymond Sheldon, Infantry; James Davis Taylor, Infantry; Frank Halstead, Infantry; Harry Edward Knight, Infantry; Woodson Hocker, Infantry; Alexander James MacNab, Henry MacPherson Merriam, C. A. C.; Oliver Lyman Spaulding Jr., F. A.; Hanson Briscoe Black, Signal Corps; Conrad Hammond Lanza, F. A.; Charles Sidney Haight, Cavalry; William Dennison Forsyth, Cavalry.

To Be Lieutenant Colonels.

Majors Raymond Silas Pratt, F. A.; Alfred Allen Maybach, C. A. C.; Jerome Gray Pillow, Cavalry; Ralph Noble Hayden, Q. C.; Alden Farley Brewster, F. A.; John Anderson Berry, C. A. C.; Leonard William Prunty, Cavalry; Gordon Robinson, C. A. C.; Edward Harrison De Armond, F. A.; Edmund Kearsley Sterling, Cavalry; Kerr Tunis Riggs, Cavalry; Carl Henry Muller, Cavalry; Charles Burnett, Cavalry; Claude Ernest Brigham, C. A. C.; Walter Herbert Smith, F. A.; William Tidball, C. A. C.; George Hathaway Baird, Cavalry; William Macley Cooley, Cavalry; William Nafew Haskell, Cavalry; James Prentice, C. A. C.; Henry Adolphus Meyer Jr., Cavalry; Frank Keller, Cavalry; Guy Kent, Cavalry; Copley Enos, Cavalry; Norton Ellsworth Wood, Q. C.; Shepard Lawrence Pike, Infantry; George Aloysius Wieczorek, C. A. C.; Marion Somerville Battle, C. A. C.; Henry Gilmore Stahl, Infantry; Roy Carrington Kirtland, Air Service; Ernest Stephen Wheeler, Q. C.; Albert Stanley Fuger, F. A.; Stanley Symmes Ross, Finance Department; Wallace McNamara, Infantry; Frederick Mears, Corps of Engineers; Alden Max Graham, Q. C.; Robert Leroy Collins, Cavalry; Irving Lee Hunsaker, Cavalry; Clifton Ranney Norton, F. A.; Eugene Julius Ely, Finance Department; Charles Russell Mayo, Cavalry; Arthur James Lynch, Q. C.

To Be Majors.

Captains Thomas Joseph Brady, F. A.; Joseph Fuller Davis, Cavalry; Stuart Clarence Macdonald, Infantry; Metcalfe Reed, Infantry; Hubert Reilly Harmon, Air Service; Benjamin Greeley Ferris, Infantry; Charles Samuel Ritchel, Infantry; Thomas Guerdon Hearn, Infantry; Donald Henley, Infantry; Joseph Dally Goaghian, F. A.; Reese Maughan Howell, F. A.; Henry Jervis, Friese Miller, Air Service; Alfred Schrieber Balsam, Infantry; Frank D. McGee, Cavalry; Norman Jay Boots, Air Service; Otto Al Busch Hooper, Infantry; Howard Donnelly, Infantry; Anastacio Quevedo Ver, Philippine Scouts; John Nicholas Robinson, Infantry (subject to examination required by law); Hugh P. Avent, F. A.; Victor Vaughan Taylor, Cavalry; Tom Fox, Infantry; Thomas James Hanley Jr., Air Service; Jacob John Gerhardt, Infantry; Leo Andrew Walton, Air Service; Ralph Pittman Cousins, Air Service; Charles Hosmer Chapin, Coast Artillery Corps; William Putnam Cherrington, C. A. C.; John Franklin Stevens, Cavalry; Charles Robert Fineley, C. A. C.; Vernon Edwin Prichard, Infantry.

Blackburn Hall, cavalry; Robert Bishop Lorch, infantry; Adlai Howard Gilkeson, Air Service; Gilbert Smith Brownell, infantry; Richard Carlton Stickney, infantry; Edward James Dwan, cavalry; Jessee Beeson Hunt, F. A.; John Ross Mendenha 2d, infantry; Norman Randolph, infantry; Joseph Monroe Murphy, infantry; George Edward Stratemeyer, Air Service; Eustis Lloyd Hubbard, cavalry; Frederick William Boye, cavalry; Leroy Hugh Watson, infantry; Karl Hartman Gorman, cavalry; Henry Harold Dabney, infantry; John Hamilton Chew Williams, infantry; Arthur Arnim White, F. A.; John Keliher, F. A.; Benjamin Willis Mills, infantry; Thomas Fenton Taylor, infantry; Marshall Henry Quesenberry, infantry; Charles Curtis Herrick, infantry; Manuel Font, infantry; Richard Wilmer Cooksey, cavalry; Daniel Allman Conner, F. A.; John Malcolm Boon, infantry; George Mayor, Corps of Engineers; Paul Theodore Beck, Corps of Engineers.

The promotions held up, pending decision of the President as to whether he will favor or reject the recommendations for the eliminations of Colonel French and Creery, are:

To Be Colonels.

Lieut. Cols. Fitzhugh Lee, cavalry; Ralph Brewster Parrott, infantry; Harry Parker Wilbur, C. A. C.; Stanley Hamer Ford, infantry; Robert Mauro Brambila, infantry; Elijah Bishop Martindale Jr., C. A. C.; John Nicholas Straat, infantry; Earle White Tanner, infantry; Henry Slocum Wagner, infantry; Frederick Guy Knabenshue, infantry.

To Be Lieutenant-Colonels.

Majors Guy Eugene Rucker, infantry; Rawson Warren, cavalry; John Henry Read Jr., ordnance department; Robert Gray Peck, infantry; Robert John Binford, infantry; John Augustus Brockman, infantry; Charles Conaway Burt, C. A. C.; Shelden Webb Anding, infantry; William Gaither Murchison, infantry; Joseph Howard Barnard, Q. C.; Rodman Butler, Q. C.; Howard Stanley Miller, C. A. C.; Clarence Lininger, cavalry; Edward Murray Offley, cavalry; John Cocke, cavalry; Elven Henry Wagner, infantry; John Thomas Donnelly, cavalry; William Henry Menges, finance department; Ronald Earle Fisher, cavalry; Thomas Watson Brown, infantry; Otis Robert Cole, infantry.

Captains Arthur Peter Von Deesten, F. A.; Henry Stepman Hostetter, finance department; Charles Burd Eckels, Q. C.; Wallace Fairchild Baker, finance department; Hardie Ambrose Violland, finance department; Hastie Alexander Stuart, finance department; Eugene Coffin, finance department; Francis Jewett Baker, finance department; Eugene Owen Hopkins, finance department; Elmer Ellsworth Lockard, finance department; Dana Woods Morey, finance department; Selden Brooks Armat, finance department.

Nominations also have been sent to the Senate for promotion to the grades of captain and first lieutenant to fill vacancies as of July 1, 1920.

Warsaw Burglars Get Funds Of Red Cross and Its Workers

WARSAW, March 13.—Burglars blew open an old Russian safe in the American Red Cross quarters during the night.

They abstracted 925,000 Polish marks, belonging to the American Red Cross; 772,000 marks belonging to the American doctors and nurses, and $9.40 good American money.

The watchman was not disturbed.

THIRTY SENATORS VOTE TRANSIT BILL SUPPORT

Assemblymen to Confer Wednesday—New Tax Commission Bill Passed.

Special to The New York Times.

ALBANY, March 14.—The legislative leaders have thought it wise to take an inventory of their strength before putting the Governor's Transit bill to final vote. Republican Senators held a conference tonight, following the session, and Republican Assemblymen will confer on Wednesday. The Transit bill was on the calendar in the Senate tonight, but was not touched, pending the conference.

At their conference, thirty of the Republican Senators voted to support the Transit bill as it now stands. Seven voted against upholding the measure and two, Senators Burlingame and Harris, were absent. It was announced that the bill will be on the general orders calendar tomorrow and, in order for third reading on Wednesday.

The delay in holding the Assembly conference, due to the absence of many members called away by village elections tomorrow throughout the State, will probably lead to deterring final action on the measure in the Assembly until next week.

Without a dissenting vote, the Assembly tonight passed the bill reorganizing the Tax Department and transferring to the proposed new single-headed commission the tax collecting powers of the Controller and the Secretary of State. The measure has already been unanimously passed by the Senate and is now ready for Governor Miller's approval. Inasmuch as it carries out recommendations, his approval is assured.

Democrats, led by Minority Leader Donohue, attacked the sincerity of the Republicans in introducing the bill, but when the roll was called they were all recorded for passage.

The Gage Prohibition Enforcement bills were on the calendar tonight, but a wave of objection led the introducer to put them over until Wednesday, when they will be finally acted on and undoubtedly passed.

At the Senate session there was a protracted wrangle in Committee-of-the-Whole over the advancement of a bill raising the salary of the Mayor of New York City from $15,000 to $25,000 and over a measure abolishing the office of City Chamberlain and transferring the machinery of that department to a bureau in the Controller's office. In the end both bills were advanced and placed in line for final passage.

CITY G. O. P. SEEKS TRANSIT BILL DELAY

Protest to Be Made in Albany Against Retention of Fare Increase Section.

A protest against the passage of Governor Miller's traction bill this week will be made by the Republican members of the Legislature from New York City, including those from Brooklyn, it was learned yesterday. It was reported in local Republican circles that even those city Senators and Assemblymen who had been for the bill were angered by what they characterized as a breach of faith on the part of the bill's sponsors in not eliminating the section authorizing the proposed transit commission to grant a temporary increase in fare.

Even the Brooklyn Republican organization, which has supported the Governor's traction plan from the start, does not wish any temporary fare increase before the city election, and the Manhattan Republican leaders were said to hold that retention of this particular section would endanger the success of the Republican or fusion ticket and add greatly to Mayor Hylan's chance of reelection.

SLIGHTED AT ALBANY, WOMEN DECLARE

Protest Against 'Inadequate Consideration' Shown at Hearings Before Legislative Committees.

Prominent women who attended the legislative hearing on the so-called welfare bills at Albany last Wednesday have addressed a formal protest to Senator Duell and Assemblyman Brady, Chairmen of the Committees on Labor and Industries, protesting against the "inadequate consideration" shown advocates of the forty-eight hour week, minimum wage and night work bills.

The letter to the two chairmen stated that the protest was based on the following grounds:

"First—That, in spite of the personal courtesy shown, there was an evident lack of interest on the part of members of the committees in the discussion on these measures affecting over 500,000 wage-earning women in the State.

"Second—The inadequate amount of time allotted for discussion of these bills due to an overcrowded program.

"Third—Our belief that wage-earning women of the State, under a representative form of government, are entitled to serious audience before members of a legislative committee appointed to sit in consideration of merits of measures affecting these women."

ARNSTEIN CASE POSTPONED.

Retrial of Alleged Bond Theft Conspirators Set for March 28.

Special to The New York Times.

WASHINGTON, March 14.—The retrial of Jules (Nicky) Arnstein, Isadore (Nick) Cohn, David W. Sullivan, Norman S. Bowles and Wilen W. Easterday on a joint charge of conspiracy to bring part of a lot of $5,000,000 stolen bonds into the District of Columbia has been set for March 28 next by agreement between counsel for the defendants and the Government.

The trial was to have begun today, but because William J. Fallon, counsel for Arnstein, was reported engaged in a murder trial in New York City and because Sullivan was engaged in the local courts as plaintiff in a $500,000 alienation suit against John T. Davis of Elkins, W. Va., the postponement was ordered.

The original trial ended in a disagreement by the jury on Dec. 24 last, after a contest lasting five weeks. The $5,000,000 worth of bonds were alleged to have been the proceeds of a huge conspiracy by Arnstein and the other defendants to rob many Wall Street messengers and brokers' offices during the Fall of 1919.

N.Y. RAILWAYS' END DEBATED IN COURT

If Four Leases Are Canceled Nothing Will Be Left of System, Says Hedges.

FARES OVER 8 CENTS NOW

Receiver in Discussion of Bondholders' Suits Denounces City Hall's Tactics.

MAYER POSTPONES DECISION

Directs Hedges to Take No Action Until Another Hearing Set for May 2.

The question of continuing the existence of the New York Railways Company system, if the leases of four more lines of the system were disaffirmed, was indirectly discussed for three hours yesterday before Federal Judge Mayer, when Job E. Hedges, receiver, asked for instructions as to the course to pursue in view of the various foreclosure suits started by bondholders. Judge Mayer directed the receiver to take no action pending a further hearing on May 2.

Counsel for the Committee of Refunding Bondholders is seeking the disaffirmance of the leases of the Sixth and the Broadway and Seventh Avenue Railroad Companies and of the Christopher and Tenth Street and the Bleecker Street and Fulton Ferry Companies.

Bronson Winthrop, counsel for Receiver Hedges, said independent operation of these lines would leave the company only the remnants of a transportation system. The New York Railways Company would be without sufficient storage and terminal facilities, it would have to spend much money for office accommodations, and it would be left with much rolling stock and other equipment for which it would have no use.

Broadway Default Is $1,007,945.

By far the most important of the lines which the bondholders want to take away is the Broadway and Seventh Avenue, leased for the corporate life of the company. Under the Broadway and Seventh Avenue franchises, the Railways Company operates the Lexington and Lenox Avenue line between Union Square and Twenty-third Street, thence to Lexington Avenue and thence to Twenty-seventh Street; the Broadway and Seventh Avenue line between South Ferry and Fifty-ninth Street, at Seventh Avenue; the Seventh Avenue line between Eighth Street at Macdougal Street and Fifty-ninth Street, and the Sixth Avenue line between South Ferry and Fifty-ninth Street.

The Railways Company is in default $385,000 in its payments under the lease, and other payments due bring the total default to $1,007,945.33.

A similar situation exists as to the relations between the Railways Company and the Sixth Avenue Company. Operation of this line and its various franchises have resulted in an annual deficit of about $207,458.27. The other two lines are of smaller consequence.

It was practically admitted that if the bondholders have their way the New York Railways Company will be little more than an empty shell. The system then would consist of a few non-paying companies of small importance and of an equal number of similarly unimportant leased lines.

Hedges Hits at City Hall.

Mr. Winthrop told the Court that before the appointment of Receiver Hedges the Railways Company issued 300,000 free transfers daily. At present only 10,000 free transfers were distributed, while 37,000 passengers a day got transfers at two cents each. Also, when the receiver took charge the system consisted of twenty lines and now it had shrunk to twelve.

"If these four leases are disaffirmed the rest of the New York Railways Company will amount to nothing," said Mr. Hedges. "No provision has yet been made for the tort creditors. This is one of the things that needs attention. All of the other creditors are cared for in the usual way.

"When the people learn that for some time they have been paying more than an 8-cent fare the vocalizing will be directed at the City Hall instead of the echoes coming out of it."

Concerning the fact that the company had not been able to provide an adequate maintenance fund, Mr. Hedges said:

"The point is being reached where it will not be safe to ride in the cars. The people in the City Hall have acquired the mental and vocal habit of saying things that are not true."

It was stated that the operation of the buses during the brief period before the courts stopped them from competing with the trolley lines cost the company $100,000.

AIMS AT TICKET 'SCALPERS.'

Another Measure Introduced to Curb Theatre Seat Speculators.

Special to The New York Times.

ALBANY, March 14.—The Legislature tonight resumed its attack on theatre ticket "scalpers." Assemblyman Smith of Syracuse introduced a bill amending the general business law to permit the printing on the reverse side of any ticket of admission to theatres and other places of amusement of a contract prohibiting sale of tickets at a price in excess of 50 cents over the price printed on the face of the ticket. Violation of such a contract would be made a misdemeanor. The measure provides that if the contract is not printed on the ticket there must be printed a statement that the ticket may be sold by any one at any price.

This bill is designed to take the place of a measure passed by the Legislature and vetoed by Governor Miller as unconstitutional which would have made it a misdemeanor for any one to sell a ticket in excess of 50 cents over the box office price.

10 AUTOS STOLEN IN DAY.

Several Touring Cars Among Those Reported Yesterday.

The following automobiles were reported to the police as missing yesterday:

Ford 1920 sedan, license 207,975, motor 4,405,064.

Ford 1920 touring, license 146,296, motor 4,231,717.

Studebaker 1918 touring, license 124,756, motor 167,321.

Ford 1920 coupe, license 153,487, motor 4,140,397.

Ford 1920 sedan, license 30,850, motor unknown.

Anderson 1920 touring, license 144,235 N.J., motor 35,419.

Buick 1919 touring, license 16,123, motor 545,633.

Ford 1920 sedan, license 36,036, motor 4,477,464.

Ford 1920 sedan, license 921,820, motor unknown.

Cadillac 1916 touring, license 144,961, motor A-15,096.

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FINANCIAL MARKETS

Sharp Declines in a Few Industrial Stocks—Prices Elsewhere Move Irregularly.

The action of prices on the Stock Exchange yesterday was pretty plain witness to the excessively speculative character of the market. It indicated that even what was described as last week's "outside selling" had been occasioned very much less by actual alarm over the railway situation than by belief that prices of the railway and other stocks were going lower. At all events, the commotion which produced last Friday's "million-share market" subsided so abruptly that yesterday's total transactions were not very greatly in excess of Saturday's two-hour business, while the railway shares as a group were neither active nor particularly weak. The only positive movements on the Stock Exchange were repetition of the familiar attacks on three or four industrial shares, with the decline which has regularly followed such professional manoeuvres—conducted, as they undoubtedly have been, with a view to dislodging weakly-held speculative accounts carried over from last year.

There was not only no reflection in yesterday's markets of the attitude which on Friday all Wall Street was inferred to have taken regarding the railway outlook (which was certainly obscure enough), but no evidence appeared of the urgent selling of last December's sort, to raise money for the income tax, which was freely predicted last week. Taken as a whole, the day's stock market was entirely irregular, with net advances and net declines not far from balancing each other and with nearly one-fourth of the total transactions monopolized by the four stocks on which professional operators for the decline converged their energies.

Europe appeared to have vanished from Wall Street's sphere of observation. Foreign exchange declined to the neighborhood of last Wednesday's rates, with French exchange especially weak; but no one ascribed the movement to European politics, and British Government securities advanced again at London, some of them reaching the highest of the year.

The income and profits tax collections, for which the period of quarterly payment expires today, were in no respect reflected or foreshadowed in yesterday's money market, where both call and time loans remained at the rates from which they have not varied during the present month. If this first of the four instalments on the taxes based upon last year's incomes were to be as large in amount as any of the quarterly payments of last year, the Treasury would take from the market this week a sum larger by two to three hundred millions than it will disburse simultaneously against interest dues and net maturities of short-term loans. But the 1921 payments will certainly be smaller. Last year the collections were $918,879,000 in March, $744,411,000 in June, $716,183,000 in September and $664,928,000 in December; the wide variation being due both to advance payments in full on the March instalment date and to absolute inability of many large taxpayers to make payment in December. But conditions governing such payments are at present much more analogous to those of December than to those of March, when every one still believed himself to be making money.

As to what will be the amount of these collections, it is wholly impossible to say, and yet the Government's whole policy in tax legislation during the coming session will have to take its cue from the sum total of the income and profits tax statements which are to be submitted today. That the amount collectible will be very heavily reduced from that of 1920, when the tax was levied on the abnormally high profits and incomes of 1919, is a matter of course. But exactly how great a reduction will have been necessitated by last year's almost unprecedentedly sudden and violent shrinkage of company profits and personal business incomes, even the Treasury has as yet been able only to conjecture vaguely. Not every producing company has, like the American Sugar and Central Leather, been confronted in 1920 with an 80 per cent. decrease in profits or by a $21,000,000 operating deficit instead of a $16,000,000 operating surplus. Nevertheless, changes of an almost equally spectacular character are numerous; they affect both individuals and corporations, and both in company incomes and personal incomes, they will strike most heavily at the high schedules of the supertax. The consequent reduction in proceeds of the tax has been roughly estimated all the way from 10 to 25 per cent.; which, considering that $3,945,000,000 was collected from incomes and excess profits in the fiscal year 1920, would run far up into the hundreds of millions.

MONEY.

MONDAY, MARCH 14, 1921.

Money on call on the Stock Exchange ruled at 7 per cent. all day, unchanged over the prevailing rate of last week. New borrowing was small. The time money market likewise ruled unchanged, loans on mixed collateral ruling 6½@7 per cent. and on all industrials 7@7¼ per cent. Bankers' acceptances and choice name commercial paper were in light demand and at unchanged quotations.

Call Loans.

Renewal.	High.	Low.	Last.	Friday's Last.
7	7	7	7	7

Time Loans.

Mixed collateral, 60 to 90 days.......6¼@7
4, 5 and 6 months.......6¼@7
All industrial collateral, 60-90 days..7 @7¼
4, 5 and 6 months..................7 @7¼

Commercial Paper.

Best names, 4 to 6 months...........7¼@7¾
Other names, 4 to 6 months..........7¾

Discount Rates, Federal Reserve Bank.

Commercial paper, 15 days, 7; 16 to 90 days 7
Liberty bonds, Victory notes and Treasury certificates of indebtedness, 15 days, 6; 16 to 90 days......6

Open Market Rates.

Prime eligible acceptances, on call...6
Eligible for rediscounts with Reserve Bank, 60 to 90 days..............6¼@6
Non-member and private bankers, eligible, 60 to 90 days..............6¾@6¼
Not eligible, 60 to 90 days............8 @7¼

London Market.

Money in the London market was unchanged at 5⅛ per cent.; short bills unchanged at 7 per cent.; three months' bills unchanged at 6¼ per cent.

Gold bullion on London market was down 1d. at 105s 2d. per fine ounce. Mint parity, 85s.

Clearing House Exchanges.

Exchange of checks at the New York Clearing House, $456,278,704; balances, $38,012,699; Federal Reserve Bank's credit balance, $86,771,129. Exchanges this day a year ago, $666,942,851.

MARKET AVERAGES.

STOCKS.

YESTERDAY'S RANGE.

	High.	Low.	Last.	Net Ch'ge.
25 railroads...	50.93	50.11	50.46	— .17
25 industrials.	81.89	80.20	80.86	— .62
50 stocks.....	66.41	65.15	65.66	— .39

DAILY RANGE OF 50 STOCKS.

	High.	Low.	Last.	Net Ch'ge.
Mar. 12.......	66.30	64.90	66.06	+ .54
Mar. 11.......	66.82	65.22	65.51	—1.61
Mar. 10.......	68.24	66.95	67.12	— .93
Mar. 9.......	68.62	67.76	68.05	— .48
Mar. 8.......	69.00	68.06	68.53	— .17
Mar. 7.......	69.80	68.49	68.70	— .52

MONTHLY RANGE OF 50 STOCKS.

March.	—High.—		—Low.—		Last.
*1921.	69.80	Mar. 7	64.90	Mar. 12	65.66
1920.	71.14	Mar. 11	70.40	Mar. 31	70.40
1919.	77.93	Mar. 1	76.60	Mar. 31	76.60
1918.	76.84	Mar. 2	75.84	Mar. 28	75.87
1917.	87.23	Mar. 24	86.68	Mar. 8	86.88
1916.	86.79	Mar. 18	86.47	Mar. 8	86.62

YEARLY RANGE OF 50 STOCKS.

*1921.	72.33	Jan. 11	64.90	Mar. 12	65.66
†1920.	92.18	Jan. 5	75.45	Feb. 13	88.61
Full Years.					
1920.	95.07	Apr. 8	62.70	Dec. 22	67.96
1919.	99.59	Nov. 5	69.74	Jan. 21	89.69
1918.	80.16	Nov. 12	64.12	Jan. 15	73.39
1917.	90.46	Jan. 4	57.47	Dec. 20	65.88

BONDS.

YESTERDAY'S CLOSE.

		—Net Change.—		
		Day.	Month.	Year.
40 issues	69.57	—.02	—.90	—1.83

DAILY RANGE OF BONDS.

Mar. 12...69.59	—.01	Mar. 3...70.14	+.03		
Mar. 11...69.60	—.16	Mar. 2...70.11	—.0?		
Mar. 10...69.76	—.11	Mar. 1...70.19	+.04		
Mar. 9...69.87	—.19	Feb. 28...70.15	—.05		
Mar. 8...70.06	—.07	Feb. 26...70.20	—.11		
Mar. 7...70.13	—.03	Feb. 25...70.31	—.21		
Mar. 5...70.16	+.05	Feb. 24...70.51	—.10		
Mar. 4...70.11	—.03	Feb. 23...70.61	+.13		

YEARLY RANGE OF 40 BONDS.

*1921.	71.60	Jan. 20	68.00	Jan. 8	69.57
†1920.	72.51	Jan. 20	69.20	Feb. 13	70.90
Full Years.					
1920.	73.14	Oct. 21	65.57	May 21	68.66
1919.	79.05	June 2	71.05	Dec. 18	72.00
1918.	82.36	Nov. 12	75.65	Sep. 27	78.78
1917.	89.48	Jan. 20	74.24	Dec. 20	76.80

*To date. †To corresponding date last year.

NEW SPANISH TARIFF PLAN.

Madrid Paper Urges Enactment of a Provisional Customs Law.

MADRID, March 14.—The Revista de Economia y Hacienda today demands the adoption of urgent measures to avert the grave industrial crisis through which Spain is passing. It advocates the establishment of a provisional custom tariff to replace the definite scheme proposed by the Government because, it asserts, the present changeable situation of the world does not permit the establishment of a fixed tariff.

FOREIGN EXCHANGE

Reaction in Rates on European Markets—Francs Lead in the Decline.

Weakness in French exchange was the feature of yesterday's foreign exchange market. The decline in francs began at London before the New York market opened, and in New York the lowest and closing rate was nearly ¼ cent below Saturday's. Sterling weakened simultaneously, with a decline of 2⅛ cents, followed by ⅝ cent recovery. Berlin also reacted.

The rate on Denmark declined from 17.20 cents to 17.05, on Norway from 16.25 to 16.10. Central European rates were practically unchanged. Japan declined ⅛ cent per yen from Saturday, Argentina ½ cent per Argentine dollar. Brazil recovered ⅛ cent per milreis. Montreal was unchanged from last week's closing.

MONDAY, MARCH 14, 1921.

Range of Rates, Sight Exchange.

	High.	Low.	Final.	Saturday's Final.
LONDON	$3.90⅝	$3.88¼	$3.88¾	$3.90¼
PARIS	7.06½	6.90	6.90	7.08
ROME	3.68½	3.67½	3.67½	3.69
AMSTERDAM.	34.38	34.33	34.33	34.38
BERLIN	1.60½	1.56½	1.57	1.61½
MADRID	13.95	13.90	13.90	13.89

CLOSING RATES.

Parity of exchange is given as reported by the U. S. Mint, except in countries with a silver standard, where parity fluctuates with the price of silver.

Europe.	Monday.	Week Ago.	Year Ago.
STERLING—Par $4.86⅝ per sovereign.			
Demand	3.88¾	3.89½	3.66
Cables	3.89½	3.90¼	3.66¾
Com., 60 days.....	3.83	3.84	3.62
Com., 90 days.....	3.81	3.82	3.60
FRANCE—Par 19.3 cents per franc.			
Demand	6.90	7.16	7.41
Cables	6.91	7.17	7.43
ITALY—Par 19.3 cents per lira.			
Demand	3.67½	3.68½	5.44
Cables	3.68	3.69	5.45
BELGIUM—Par 19.3 cents per franc.			
Demand	7.24	7.50	7.62
Cables	7.25	7.51	7.63
GERMANY—Par 23.8 cents per mark.			
Demand	1.57	1.62	1.12
Cables	1.57½	1.62½	1.14
AUSTRIA—Par 20.3 cents per crown.			
Demand	.23	.23	.44
Cables	.23½	.22½	.46
CZECHOSLOVAKIA—Par 20.3 cents per crown.			
Demand	1.31½	1.33	1.50
Cables	1.32	1.34	1.55
DENMARK—Par 26.8 cents per krone.			
Demand 17.05	17.05	17.00	
Cables 17.10	17.10	17.20	
FINLAND—Par 19.3 cents per finmark.			
Demand	3.00	2.80	5.00
Cables	3.05	2.85	5.10
GREECE—Par 19.3 cents per drachma.			
Demand	7.52	7.55	11.00
Cables	7.57	7.60	11.10
HOLLAND—Par 40.2 cents per florin.			
Demand 34.33	34.25	36.75	
Cables 34.35	34.32	36.875	
HUNGARY—Par 20.3 cents per crown.			
Demand	.25	.24	..
Cables	.26	.24½	..
JUGOSLAVIA—Par 20.3 cents per crown.			
Demand	.70	.69½	.74
Cables	.70½	.70	.78
NORWAY—Par 26.8 cents per krone.			
Demand 16.10	16.20	17.45	
Cables 16.15	16.25	17.60	
POLAND—Par 23.8 cents per mark.			
Demand	.12	.12	.67
Cables	.12⅛	.12½	.69
RUMANIA—Par 19.3 cents per leu.			
Demand	1.36	1.40	1.60
Cables	1.37	1.41	1.65
SERBIA, Belgrade—Par 19.3 cents per franc.			
Demand	2.76	2.77	3.55
Cables	2.77	2.78	3.60
SPAIN—Par 19.3 cents per peseta.			
Demand 13.90	13.92	17.45	
Cables 13.92	13.94	17.55	
SWEDEN—Par 26.8 cents per krone.			
Demand 22.60	22.37	20.10	
Cables 22.65	22.42	20.25	
SWITZERLAND—Par 19.3 cents per franc.			
Demand 16.91	16.72	16.95	
Cables 16.93	16.77	17.02	
Far East.			
CHINA—Cents per silver dollar for Hongkong; per tael for Shanghai and Peking.			
Hongkong, demand.....47.50	45.00	92.50	
Hongkong, cables......57.60	45.10	92.60	
Peking, demand.........66.50	65.00	145.00	
Shanghai, demand......61.00	59.50	133.00	
Shanghai, cables.......61.50	60.00	133.50	
INDIA—Calcutta, cents per rupee, stabilized at one-tenth of a pound sterling.			
Demand 27.00	26.75	48.00	
Cables 27.25	27.00	48.50	
PHILIPPINE ISLANDS—Manila — Par 50 cents per silver peso.			
Demand 47.00	47.75	49.25	
Cables 47.25	48.00	49.50	
JAVA—Par 40.2 cents per florin:			
Demand 35.00	35.00	..	
JAPAN—Par 49.8 cents per yen:			
Demand 48.125	48.375	47.00	
Cables 48.25	48.50	47.25	
South America.			
ARGENTINA—Par 42.44 cents per Argentine paper dollar:			
Demand 34.125	34.875	43.625	
Cables 34.25	35.00	43.75	
BRAZIL—Par 32.45 cents per paper milreis.			
Demand 14.875	15.625	27.125	
Cables 15.00	15.75	27.25	

Canada.	Monday.	Week Ago.	Year Ago.
MONTREAL—Par 100 cents per Canadian dollar.			
Demand	8.73	8.97	8.33

Russian Currency.

Prices for pre-revolution Russian ruble notes were as follows: Par, 51.40 cents per ruble.

	Bid.	Asked.
100-ruble notes, per ruble....	.52½	.57½
500-ruble notes, per ruble....	.49	.51

PAPER PRICE IS REDUCED.

International Quotes 5.5 Cents a Pound for Second Quarter of 1921.

The International Paper Company has announced another revision in prices for delivery in the second quarter of the year. The new price will be 5.5 cents a pound, compared with 5.7 cents announced recently. The company adjusts its prices quarterly, but a short time ago, when the 5.7 cents price was fixed, consumers had the option of accepting 5.5 cents for the last three quarters of 1921. The new price will be only for the second quarter.

"This concession is made in spite of the fact that of all riders signed, a large proportion is on the quarterly or 5.7 (a hundred pounds) basis," said Philip T. Dodge, President of the company. "We trust that these voluntary concessions will tend to further relieve the present situation in the belief that before the year is half spent there will be a decided improvement in business conditions."

FOREIGN STOCK MARKETS.

British Government Bonds Advance, Paris Prices Easier.

LONDON, March 14.—Old 2½ per cent. consols, ⅛ higher at 46⅝; British 5 per cent. war loan, ⅛ point higher at 86½; 4½ per cent. war loan, 78¾.

Rand Mines, 2¼; De Beers Mining, 10¼.

PARIS, March 14.—Prices were heavier on the Bourse today. Three per cent. rentes, 5 centimes lower at 58 francs 90 centimes; 5 per cent. war loan, unchanged at 83 francs 95 centimes.

Exchange on London, 26 centimes higher at 55 francs 40 centimes per sovereign; American dollars were quoted at 14 francs 15½ centimes, against 14 francs 11 centimes Saturday.

Easter Holdings in Liverpool Market

LIVERPOOL, March 14.—The Cotton Exchange here will be closed March 25, 26 and 28, Easter holidays.

TOPICS IN WALL STREET.

A Meaningless Market.

The net changes in yesterday's stock list gave the market, which was meaningless in character, a very irregular appearance. Advances of fractions to 2 points or more were registered in some issues while others declined from 1 to as much as 5¾ points. The net decline for 50 stocks in the averages was only about ⅜ of a point. The sharp break in issues like Crucible Steel, Atlantic, Gulf & West Indies, Reading, Baldwin, Mexican Petroleum, Tobacco Products and a few of the others, however, gave the market a weak appearance for the greater part of the day. Some of these issues sold at new low records for the year, Atlantic-Gulf dropping to 34¾. Steel common also established a new low at 77¾. The majority of the trading was again in a few of the speculative issues. Out of a total of 620,000 shares, seven issues furnished 30 per cent. of the trading.

Equipment Manufacturers Hopeful.

Although there is a large surplus of idle railroad equipment in the country at the present time, some equipment manufacturers take a rather hopeful view of the future, even though business is very quiet. One manufacturer pointed out recently that he had experienced times when the railroads had almost as much idle equipment as at present, only to find that b Fall they were in the market with large orders. One manufacturer yesterday said that little buying could be expected until the roads could get some idea of what the crops of the current year would amount to. He further intimated that after such information was obtained the railroads would probably be willing to place new orders, but that under present conditions little in the way of new business could be expected.

Lower Freight Rates and Business.

The head of a large manufacturing company yesterday, when asked what effect a reduction in wages, with a probable cut in freight rates, would have on the railroad industry and business revival in general, expressed the opinion that such a reduction would bring about no increase in business to the roads any more than did the cut in steel bring increased orders in that branch of industry. The factor to watch for business revival, he contended, was increased buying power on the part of the general public. This he considered the foundation of business. Once this picks up, and merchandise shelves are cleared of their surplus stocks, the business of the country will be on the mend.

No Money Flurry.

Call money ruled at 7 per cent. all day, the rate at which it had loaned all of last week, and if there was any last-minute rush to arrange loans for tax payments the market failed to reflect it. Thus, the money market went through another tax payment period without flurry, and those who had been talking flurry were again disappointed. As a matter of fact, this business of expecting a flurry in money on all tax due dates is being very much overdone. There was none last December, although the demand for money then was heavy, and there was none in September. At neither time did the call rate go above 7 per cent. In June of last year the rate got up to 12 per cent. a few days before the tax date and in March it went to 15 per cent. three days before the due date. In 1919 there were flurries in June and December—a real one in December—but there were none in March or September of that year, and in 1918, the first year of big taxes, the rate never went over 6 per cent. around tax time.

Reorganization Plans Held Up.

While neither the reorganization managers of the Missouri, Kansas & Texas nor the Chicago & Eastern Illinois admit that their plans have been blocked for an indefinite period, the impression has gained force in the financial district that such is the case. The Missouri, Kansas & Texas reorganization plan early in the year was said to be ready for submission pending the receipt of acceptance of its terms by the Dutch holders of securities. The Dutch holders some time ago refused to accept the terms, and it was said that the plan would be carried through without their consent, but recent inquiries fail to show that it would be submitted to the Interstate Commerce Commission immediately. In the Chicago & Eastern Illinois reorganization it is rumored in stock market circles that the bondholders have not been able to reach an agreement on all points.

Treasury Certificates.

The Government redeemed four issues of Treasury certificates yesterday totaling $506,527,500, of which $195,365,000 were originally sold in this district. These will be replaced by approximately $400,000,000 which the Treasury is offering, so that the balance outstanding will be reduced about $100,000,000. Next month, on the 15th, the Government will have $118,660,000 falling due in the three-month 5½s sold in January, and if current income and profits tax receipts do not run considerably above expectations it is likely that the Treasury will have to put out a much larger issue at that time, for expenses are running high and, with some great sums to be paid to the railroads under the Winslow act, Treasury balances are likely to be cut into heavily. Yesterday's maturities included the last of the 4¾ per cent. certificates, so that the "spread" now is only ½ point, from 5½ to 6 per cent.

C., B. & Q. Plan Next Week.

It is said that the Burlington plan probably will be submitted to the Interstate Commerce Commission early next week. Bankers and the railroad managers are working on the plan now and expect to have it ready for the commission within another seven or eight days; ten days at the outside. Just what the chief features of the plan will be is not known; probably the bankers and railroad managers themselves have not decided on all of them as yet, but it is believed that whatever the plan will be, it is much more likely to find approval from the commission than was the last one. In that case, the bankers went ahead and devised a plan and submitted it. Now they have talked things over with the commission, and at least they know some of the things which that body will not allow, even if they do not know exactly what it will approve.

Reading Plan Hearing Today.

It is expected that the amended petitions of various holders of Reading Company stocks and bonds will soon be handed to the United States District Court in Philadelphia, in connection with the plan for a segregation of the Reading coal and railroad properties. That the representing committees which have asked for permission to intervene will make strong recommendations for changes in the plan has been indicated. This is particularly true with respect to the Common Stockholders' Committee, which has held that the common stock alone is entitled to the $33,000,000 surplus which the company has amassed. It is believed the committee will suggest that the plan be amended so that the common shares will receive this surplus.

Record of Investments Chart

We have compiled for distribution a simple chart for listing your security holdings which will show at a glance your monthly and annual income, together with necessary information on Federal, New York State and New York City taxes.

Copy T. R. I. to investors on request.

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European Loan 4s, 1925

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IF THE £ IS QUOTED AT	APPROXIMATE PROFIT
$3.50	21%
4.00	38%
4.50	56%
4.8665	68%

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Interest earned 12 times

Circular 'D-10' on request

Henry L. Doherty & Company
BOND DEPARTMENT
60 Wall Street, New York

NEW YORK STOCK EXCHANGE TRANSACTIONS

MONDAY, MARCH 14, 1921.

Day's Sales.	Saturday.	Friday.	A Year Ago.	Two Years Ago.	Year to Date.	Same Period 1920.	Same Period 1919.	Same Period 1918.
620,276	479,150	1,096,290	1,054,999	1,125,146	32,799,658	53,610,792	35,936,230	29,734,172

1921 High.	1921 Low.	Sales.	Stock and Dividend Rate.	First.	High.	Low.	Last.	Net Chge.	Closing Bid.	Closing Ask.
19¾	15¾	300	Advance Rumely ..	16	16	15¾	15¾	— ¾	15¾	16¼
39½	25⅞	500	Ajax Rubber	28¼	28¼	28¼	28¼	+ ¼	28	28⅝
1⅝	1	200	Alaska Juneau	1½	1½	1½	1½	..	1¼	1⅝
55½	38¾	900	Allied Chem. & Dye.	42	42	41¼	41¼	— ¾	41¼	42¼
93⅞	88	200	Allied Ch. & D.pf.(7)	89⅞	90	89⅞	90	+ ½	89	90½
37⅞	29⅜	200	Allis-Chalmers (4) .	35	35	34⅜	34⅜	— ⅝	34⅜	35½
81½	75⅛	100	Allis-Chalm. pf. (7).	79½	79½	79½	79½	— ½	80	81
65½	45⅝	800	Am. Ag. Chem. (‖8)	49	49⅛	48½	48½	— ¼	48⅛	48½
84	72¾	100	Am. Ag. Ch. pf. (6).	75⅛	75⅛	75⅛	75⅛	+ ⅛	74½	76
51	39	600	Am. Beet Sugar (8).	40½	40⅞	40¼	40⅞	+ ⅝	41	42
58¾	49½	500	Am. Bosch Mag. (5)	53½	53½	53½	53½	..	53½	55
32⅝	25	2,400	Am. Can	27⅞	27⅞	26½	26½	— ⅝	26½	26¾
127¼	120	1,500	Am. Car & Fy. (12).	121¾	122½	121¾	122	..	121⅝	122
114	110	100	Am. Car & F. pf. (7)	112½	112½	112½	112½	— ½	112	115
22½	19¼	100	Am. Cotton Oil......	19½	19½	19½	19½	..	19¾	20
8¾	6⅛	900	Am. Drug. Synd....	6½	6½	6¼	6¼	+ ⅛	6⅛	6¼
133	120	100	Am. Express (8)....	122½	122½	122½	122½	..	119	130
11	8⅛	100	Am. Hide & Leath..	8¾	8¾	8¾	8¾	+ ⅝	8¼	8¾
53¼	40½	200	Am. Hide & L. pf...	43¾	43¾	43¾	43¾	+ ½	43	43¾
62½	57	300	Am. Ice pf. (6).....	60	60	60	60	+ ⅝	59½	60
49⅝	38½	2,600	Am. International ..	41½	41½	40½	40¾	— ¾	40⅝	41
10¼	8¼	400	Am. La F. F. En.(1)	8¾	8¾	8½	8½	— ⅛	8½	8¾
87½	81¼	1,700	Am. Locomot. (6)..	83¼	83¼	82¾	83	+ ⅛	83	83½
107¼	100	100	Am. Loco. pf. (7)...	105	105	105	105	— 2	105	107
10	5¼	11,174	Am. Safety Razor..	6⅝	6⅝	5¼	5⅜	— 1¼	5¼	5½
14	6¾	600	Am. Ship & Com....	7½	8	7½	7¾	+ ¾	7¾	8
44½	35	2,400	Am. Sm. & Ref. (4)	37¾	38	37¼	37½	+ ½	37⅝	37½
106	95	100	Am. Snuff (8).......	101¾	101¾	101¾	101¾	— ¼	101	103
31¾	29	500	Am. Steel Found.(3)	29½	29½	29½	29½	..	29½	29⅞
96	88	800	Am. Sugar Ref. (7).	90½	90¾	90	90¾	..	90¼	91
88	73⅜	4,900	Am. Sum. Tob. (10).	79⅛	79⅞	77¼	79¼	— ¾	79	79¼
102	95¾	1,200	Am. Tel. & Tel. (8).	102	102	102	102	..	101⅞	102
123⅜	112¾	3,900	Am. Tobacco (*12)..	115	117½	114½	115	— ½	115	116
120¼	110	1,900	Am. Tob.,Cl.B (*12)	113	114¾	112¾	113	— ½	112½	113
71⅞	57	2,400	Am. Woolen (7)....	64	64¼	63¾	64	..	63¾	64
39½	30	800	Am. Writ. Paper pf.	30	30⅛	30	30⅛	— ⅜	30	32
40⅛	33⅞	3,000	Anaconda Copper ..	35⅜	35⅝	34¾	35⅝	— 2⅜	35	35½
28⅝	24	200	Assoc. Dry Goods(4)	25	25	24½	24½	— 1	24	26
102⅜	94	200	Associated Oil (6)..	97⅝	97⅝	97½	97½	..	97¾	99
84⅝	77½	1,200	Atch., T. & S. F. (6)	79¼	80	79¼	79¾	+ ¼	79¾	80
7½	2¼	300	Atlanta, Birm. & A.	3½	3⅝	3½	3⅝	+ ⅝	3½	4
76	34¾	56,100	At., Gulf & W.I.(10)	41	41¾	34¾	34⅞	— 5¾	34¾	35
44½	33⅛	600	At., G. & W. I.pf.(5)	36½	36⅝	34⅛	34⅛	— 1⅞	34	35
15	12¼	100	Auto Sales pf.......	12¼	12¼	12¼	12¼	— 1¼	10	12
94¼	82¼	26,000	Baldwin Locomo.(7)	84⅝	84⅝	82¼	82⅞	— 1⅜	82¾	83
37⅝	30⅜	3,100	Balt. & Ohio.......	31	31⅜	31	31	— ½	31	31¼
54	47	300	Balt. & Ohio pf. (4)	47½	47½	47	47	— 1	46⅛	49
35	24⅜	200	Barnsdall, Cl.B(2½)	24½	24½	24⅜	24⅜	— ⅝	24	24½
4¾	2⅛	200	Beth. Motors	2½	2½	2½	2½	— ¼	2⅝	2¾
63⅛	53¾	4,800	Beth. Steel, Cl.B(5)	55¾	55¾	55	55⅛	— ⅛	55⅛	55½
107½	99⅝	200	Beth. Steel pf. (8)..	105¾	105¾	105¾	105¾	+ ½	105¼	106½
14⅞	10¼	300	Brooklyn R. T......	12¼	12½	12¼	12½	+ ⅞	12⅜	12¾
84	70	100	Brown Shoe pf.....	74	74	74	74	+ 1½	71	75
6	4¼	100	Butte Copper & Z...	4⅝	4⅝	4⅝	4⅝	+ ⅛	4¼	4⅝
18⅝	11⅞	800	Caddo Cent. O. & R.	12⅛	12⅝	12⅛	12⅛	— ⅝	12¼	12⅝
64⅛	59½	300	Cal. Packing (6)....	60	60	59½	59½	..	59⅛	60½
42½	25	800	Cal. Petroleum	35¼	36	35⅛	36	..	35⅝	35⅞
77½	68½	100	Cal. Pet. pf. (7)....	70¼	70¼	70¼	70¼	..	70¼	72
7½	4⅞	1,100	Callahan Zinc L.(2)	5⅛	5⅛	5	5	— ¼	5	5¼
119¼	110⅝	5,100	Canadian Pac. (10).	111½	111⅛	110⅞	111	— 1	111¼	111½
43¼	35¼	1,900	Cent. Leather	37	38	37	37⅛	+ ⅜	37	37½
32½	23	2,000	Cerro de P. Copper.	24¼	24⅞	23⅞	24⅞	+ ½	24¼	25
75⅝	64	3,700	Chandler Motor (10)	72	72	71	72	+ ½	71¾	72
62¼	55¾	1,300	Ches. & Ohio (4)...	56	56¼	55¾	56¼	— ⅛	56½	57¼
8¾	6⅜	100	Chi. & Alton.......	6⅜	6⅜	6⅜	6⅜	— ⅝	6¼	7½
9	7¼	100	Chi. Gt. Western..	7½	7½	7½	7½	+ ⅛	7¼	7½
20⅝	15⅝	600	Chi. Gt. Western pf	16⅛	16⅛	15⅝	15⅝	— ¼	15½	16
31	23	2,250	Chi., Mil. & St. P...	23⅞	24½	23½	23⅞	— ⅜	23⅞	23⅞
46½	36	2,400	Chi., Mil. & St.P.pf.	36¼	37¼	36⅛	36⅝	— ⅜	36⅝	36¾
71	63¾	600	Chi. & Northw'n (5)	64⅝	65	64⅛	65	+ ⅛	64¾	65
110	102	100	Do. pf. (7).......	104⅜	104⅜	104⅜	104⅜	+ 2⅜	103	109½
28⅞	22⅝	2,390	Chi., R. I. & Pac...	23⅞	24	23⅝	23⅞	— ⅛	23⅝	24
75	68¾	200	Chi., R. I.& P.pf.(7)	70	70	69¾	69¾	— 1¼	69¼	70½
64	56¾	700	Chi., R. I.& P.pf.(6)	57¾	58	57⅝	57⅝	— ⅛	57⅝	59
12¾	9	4,200	Chile Copper	9⅝	9⅝	9¼	9½	+ ¼	9⅝	9½
23½	19⅝	500	Chino Copper	20	20¼	20	20¼	+ ¼	20	20½
62½	43½	200	Cluett, Peabody (6).	44½	44⅝	44½	44⅝	..	44½	45¼
25	19	100	Coca-Cola	20½	20½	20½	20½	+ ½	20½	21
30½	26¼	100	Col. Fuel & Iron (3)	26¼	26¼	26¼	26¼	+ ⅛	27	30
37⅝	27¼	300	Col. Southern	32⅝	32⅝	32½	32½	+ ⅜	32⅝	34
52	49	100	Do. 1st pf. (4)....	51	51	51	51	— 1	51	52
63	56⅞	200	Columbia G. & E.(6)	58½	58½	58	58	+ ½	57½	58
12¾	7⅜	4,800	Columbia Graph....	8⅛	8⅛	7¾	7¾	+ ¼	7⅞	8
83	77½	200	Consol. Gas (7)....	80	80¼	80	80¼	+ ¼	79¾	80¼
21⅞	17⅞	200	Consol. Textile (3)..	18⅞	18⅞	18	18⅞	+ ½	..	..
5	1	1,000	Continental Candy..	1⅛	1⅛	1	1⅛	— ½	1	1⅛
73¼	65	2,900	Corn Prod. Ref.(†6)	70⅝	70⅝	69⅝	69⅝	— ½	69½	70
32⅝	25⅞	900	Cosden Co. (2½)....	26⅝	27	26	27	+ 1	26⅝	26⅞
107½	73	32,600	Crucible Steel (8)...	86	86½	81¼	83⅜	— 2⅝	83½	83⅝
33½	25	2,700	Cuban-Am. S. (4)....	26½	26½	26	26	..	26	26¼
26	20⅝	500	Cuba Cane Sugar...	21⅞	21⅞	21½	21⅝	— ¼	21½	21⅝
102	98⅛	300	Del. & Hudson (9)..	99	99⅛	98⅛	98½	..	98	99
220	208	100	Del., Lack.& W.(10)	210	210	210	210	..	205	220
2⅜	⅝	300	Den. & Rio Grande.	1¼	1⅜	1¼	1⅜	..	1⅜	1⅝
4⅝	1¼	200	Den. & Rio G. pf....	2⅝	2⅝	2½	2⅝	..	2½	2¾
16½	10⅛	100	Dome Mines (1).....	15½	15½	15½	15½	+ ¼	15	15⅝
21⅛	17	200	Elk Horn Coal......	19⅜	19⅜	19⅜	19⅜	+ ⅜	19	20
63⅝	52	500	Endicott Johnson(5)	58	58½	58	58	..	58	58¼
14⅞	11⅝	1,400	Erie	12	12⅛	11⅝	12⅛	+ ½	12	12¼
21⅞	17	1,500	Erie 1st pf.........	17⅝	17¾	17¼	17¾	— ⅝	17¾	18¼
15⅞	12⅛	100	Erie 2d pf..........	12¼	12¼	12¼	12¼	..	12¼	12⅝
40	38	100	Fairbanks Co.	38	38	38	38	..	37	40
68½	48	3,600	Famous Play. L. (8)	63½	66½	63½	65⅛	+ ½	65⅛	65⅜
84½	76¼	700	Famous P. L. pf.(8)	82⅜	83	82½	82½	— 1½	82½	83¼
8⅛	5⅞	100	Fed. Min. & Smelt..	5⅞	5⅞	5⅞	5⅞	..	5⅜	7
90	79	400	Fisher Body (10)...	82⅜	82½	82⅜	82½	— ⅛	82½	83¼
20½	13¾	100	Freeport-Texas	15	15	15	15	..	15	15½
5¾	2	1,000	Gaston, Wm. & W..	2	2	2	2	— ⅛	2	2⅛
53	47½	100	Gen. Am. T. Car (6)	49½	49½	49½	49½	+ 2	45	49½
71¾	40¼	25,700	Gen. Asphalt	50⅞	52¼	49¾	51	..	50⅞	51
133½	120½	1,000	Gen. Electric (‡12)..	129¼	130	128⅞	130	+ ½	129	129⅞
16¼	12½	8,300	Gen. Motors (1)....	12⅝	12¾	12⅝	12⅝	..	12⅝	12¾
44⅞	34¼	5,000	Goodrich, B. F. (6)	36⅝	36⅜	34¼	34⅞	— ⅝	34⅞	35
85	72	200	Goodrich pf. (7)....	75	75	75	75	..	75	80
25	18¼	200	Granby Consol.	20	20	19¾	19¾	+ 1½	18½	20
15	9½	400	Gray & Davis.......	14⅛	15	14⅛	15	+ 1⅛	15	16⅜
79⅛	69⅜	3,100	Gt. Northern pf. (7)	71	71⅝	70½	71¼	+ ½	71⅛	71½
82½	28⅜	1,300	Gt.Nor.Certs.,o.p.(4)	30½	30½	30	30	— ⅜	30	80½
16⅝	12⅝	100	Guantanamo Sugar.	13	13	13	13	..	12⅜	13
36¼	28½	100	Gulf States Steel...	29	29	29	29	— ⅛	28	29⅛
51½	49½	200	Homestake Mining..	51	51½	51	51½	+ 1	50	55
80¼	59½	1,100	Houston Oil	61	61	60½	61	..	61	61½
13⅞	11½	100	Hupp Motor Car (1)	13	13	13	13	..	12½	13
7⅞	5½	1,300	Indiahoma Ref.(60c)	5¾	5¾	5½	5⅝	— ¼	5¾	6
15¾	8¾	500	Indian Refining	8¾	8¾	8¾	8¾	— ⅛	8⅜	8¾
37¼	29⅝	1,000	Inspiration Copper...	31	31	30¼	30⅝	..	30¼	31
5⅞	3⅞	1,700	Interboro Con.	5	5¼	5	5	+ ¼	4⅞	5⅛
16	10½	800	Interboro Con. pf..	12¾	13¼	12⅜	13	+ ¼	12⅝	13½
13¾	7¼	200	Inter. Agricultural..	8	8	7⅞	7⅞	— ⅛	7⅞	8¼
57	42⅝	700	Inter. Agri. pf. (5).	45⅛	45½	43¾	44⅛	— ½	43½	45
100½	93½	100	Inter. Harv.,new (7)	94	94	94	94	+ ⅝	93⅝	95⅛
17¼	12¼	1,100	Inter. Mer. Marine..	12½	12⅝	12½	12⅝	— ¼	12½	13
63¾	46⅞	600	Inter. Mer. M.pf.(6)	46⅝	48⅛	46⅝	48	..	47½	48
88	30¼	800	Inter. Motor Truck.	31½	31½	30¼	30¼	— ⅛	30	31
16¼	13½	1,100	Inter. Nickel	13¾	14	13⅝	14	..	13⅞	14¼
64⅝	43½	1,000	Inter. Paper	53	53	52⅝	53	+ ⅝	52½	53
26	16⅛	1,600	Invincible Oil	17⅝	17⅝	17	17½	..	17⅝	17½
4⅝	3¼	3,000	Island Oil & Trans.	3½	3½	3¼	3½	— ⅛	3⅜	3½
11¼	4	200	Jewel Tea	8½	8⅝	8½	8⅝	+ ⅝	8½	9
24⅝	18½	1,000	Kan. City Southern	22¼	22½	21⅞	22½	..	22¼	22½
49½	45½	200	Kan. City So. pf.(4)	47⅝	47⅝	47⅝	47⅝	+ ⅛	46½	48
49⅝	35¾	1,800	Kelly Springf. T. (4)	38½	38½	37¼	38⅛	+ 1⅛	38	38½
21	16	1,700	Kennecott Copper...	16¼	16½	16⅛	16¼	..	16⅛	16½
17	8¼	1,700	Keystone Tire & R..	13⅞	14⅝	13⅝	13⅝	— ⅛	13⅝	13⅞
102⅝	102⅝	100	Kresge (S.S.) pf.(7)	102⅝	102⅝	102⅝	102⅝	+ 5¼	100	103⅝
58½	49½	400	Lack. Steel (6).....	50	50¼	49⅝	50¼	+ ¾	50	51
56½	49⅛	400	Lehigh Valley (3½).	49⅝	49⅝	49½	49½	— ⅛	49¼	49½
18¼	15	900	Loew's, Inc. (2)....	17	17⅛	16⅞	16⅞	— ⅛	16⅞	17
12⅜	9⅞	1,100	Loft, Inc	10	10	9⅞	10	..	10	10⅜
164½	136	100	Lorillard (P.) (12)..	149¾	149¾	149¾	149¾	+ 2¾	147	150
107	100	100	Lorillard pf. (7)....	103	103	103	103	— 2	100	106
103⅜	97¾	100	Louis. & Nash. (7)..	98	98	98	98	+ ⅛	97⅞	98
68	59½	100	Mackay Cos. (6)....	61¼	61¼	61¼	61¼	— ½	61¼	62
58½	45½	100	Manhattan Elev. (7)	51	51	51	51	..	50	50½
7⅛	2¼	200	Maxwell Motors	4⅝	4⅝	4⅝	4⅝	— ⅜	4⅝	5
78	65½	200	May Dept. Stores(8)	73	73	73	73	— 2	73⅛	75
167¼	141⅝	47,800	Mex. Petroleum (12)	145½	145½	142	143	— 2⅝	143	143¼
19⅛	15¾	300	Miami Copper (2)...	17	17	17	17	+ ⅜	17	17⅝
15½	11¼	4,100	Middle Sts. O.(†1.60)	12	12	11¾	12	+ ⅛	11⅞	12
33½	29	2,000	Midvale Steel (2)...	30	30⅛	30	30	— ½	30	30⅛
13	9	100	Minn. & St. L., new.	10	10	10	10	— ⅛	10	10⅜
3	2	100	Mo., Kan. & Texas..	2⅛	2⅛	2⅛	2⅛	..	2⅛	2¼
20⅞	16	800	Missouri Pacific	16⅞	16⅞	16¾	16¾	..	16⅞	17
41¾	33½	1,200	Missouri Pacific pf..	35	35	34¾	34¾	— ¼	34½	35
28⅞	21	200	Mullins Body (4)...	24	24	24	24	— 1	24	26½
120	106	100	Nat. Biscuit pf. (7).	108	108	108	108	..	106	108
36⅝	25½	100	Nat. Cloak & Suit..	30⅛	30⅛	30⅛	30⅛	— ⅝	30	30¼
5⅝	2½	600	Nat. Conduit & C...	2½	2½	2½	2½	..	2½	2¾
95	92	100	Nat. En. & Sta. (7).	92¼	92¼	92¼	92¼	— 2¾	91	93
74	69¾	100	Nat. Lead (6)......	70¾	70⅜	70¾	70⅜	— ¼	70¼	71
12	9⅛	600	Nevada Con. Copper	9⅝	9⅝	9½	9⅝	+ ⅛	9¼	9½
77½	60	600	N. O., T. & M. (6).	67¼	67¼	65	65	— 2½	64½	65½
89	74¾	100	N. Y. Air B. (10)..	76¼	76¼	76¼	76¼	+ 1¼	76	77
74½	66	2,500	N. Y. Central (5)...	67⅛	68	67	67⅝	+ ½	67¼	67½
23½	16	2,050	N. Y., N. H. & H..	17	17¼	17	17	— ⅛	17	17½
19¼	16	100	N. Y., O. & W. (1).	16½	16½	16½	16½	— ⅛	16	17
33	24	400	N. Y. Shipbuild. (4)	25	25	24	24	— 5	24	27
12½	9½	200	Norfolk Southern ..	10	10	9½	9½	— ½	9¼	11
104⅞	93	1,200	Norfolk & West. (7)	95⅞	95⅞	94⅛	94⅛	— ⅜	94	94½
67¾	65⅛	100	Norfolk & W. pf. (4)	65½	65½	65½	65½	+ ⅜	65	66
61¾	54½	300	North Amer. (5)...	59⅛	60⅛	59	60⅛	— ⅜	58	61
88¼	75⅜	6,700	Nor. Pacific (7)....	77⅛	77¼	76½	76½	— 1	76¼	76½
4	3⅞	2,100	Okla. P. & R. (40c.)	3½	3½	3⅜	3⅜	..	3¼	3⅜
29	25¾	300	Orpheum Circuit (2)	26	26¼	26	26¼	— ¼	26	26⅞
130	115	100	Otis Elevator (8)...	122	122	122	122	— 1	121½	124
16	12⅞	200	Otis Steel.........	13¼	13¼	13¼	13¼	+ ⅝	13	13½
19¾	11⅛	100	Pacific Develop....	11⅛	11⅛	11⅛	11⅛	— ⅝	11	12
17¼	13⅝	100	Pacific Mail (2½)...	13⅝	14½	13⅝	14½	— ½	13½	17
41½	27½	13,600	Pacific Oil w i......	29¼	30	28½	29½	+ ½	29	29½
79⅝	66	13,700	Pan-Am. P. & T. (6)	68½	68½	66	67¼	— 1¼	67¼	67½
71¾	59⅝	1,900	Do., Class B (6)..	62¼	62¼	61	61½	..	61¼	61⅝
41¾	35¾	8,600	Penn. R. R. (3)....	36⅛	36¼	35¾	36⅛	+ ⅛	36	36¼
17	8¾	1,200	Penn. Seab. Steel..	9¾	10	9	9	— ½	9¼	9½
40⅝	33⅝	600	People's Gas, Chi..	38½	38½	38	38	— ½	38¼	38⅝
19½	15¾	700	Pere Marquette	15¾	16⅜	15¾	16⅜	+ ⅛	16	16¾
57	51	100	Pere M. pr. pf. (5).	51	51	51	51	..	50	52
35½	32	200	Phila. Co. (3)......	32⅛	32⅛	32	32	..	32	33
31½	23½	100	Phillips Petroleum.	24	24	24	24	— ½	24½	25
27⅞	19¾	2,400	Pierce-Arrow	25½	26	25	25½	+ ⅛	25	25½
11⅞	10	200	Pierce Oil.........	10¼	10¼	10	10	— ⅛	10	10¼
78	74⅞	200	Pierce Oil pf. (8)...	75½	75⅝	75¼	75⅝	+ ⅜	75¼	78
62⅞	56⅞	200	Pitts. Coal (5).....	57	57	57	57	..	57	59
88½	82⅞	100	Pitts. Coal pf. (6)..	86½	86½	86½	86½	+ ½	86	86½
32	25	1,200	Pitts. & West Va...	25½	25¾	25¼	25¼	— ¼	25¼	26
96	81¼	100	Pressed St. Car (8).	83½	83½	83½	83½	— ½	83	84½
110⅝	102½	700	Pullman Co. (8)....	104	104⅝	103⅝	103⅝	+ ⅜	103⅞	104⅝
51½	43⅝	800	Punta Aleg. Sug. (8)	45½	45⅝	45	45⅛	— ⅜	45½	45⅝
36¼	31	4,800	Pure Oil (¶4)......	31⅝	33¼	31½	33¼	+ 2½	33	33½
14⅝	11	2,900	Ray Consol. Copper.	11⅝	11⅝	11½	11⅝	+ ⅜	11½	11⅝
89¼	65⅝	20,700	Reading (4)	69	69	65⅝	66	— 2⅞	65⅞	66
55	37¼	200	Reading 1st pf. (2)..	39	39	39	39	+ ½	38½	39⅞
57⅝	40	500	Reading 2d pf. (2)..	40⅝	40⅝	40½	40½	+ ¼	40⅛	40½
37½	25⅛	400	Remington Type....	25⅝	25⅞	25⅝	25⅝	+ ¼	25½	25⅝
73¼	60⅝	2,800	Rep. Iron & S. (6)..	63½	63⅝	62⅝	63⅝	+ ⅝	63⅜	65
69⅛	56½	2,200	RoyalD.,N.Y.s.(5.20)	62	62⅜	61⅞	62⅜	+ ⅝	62⅜	62⅝
24⅛	19⅛	1,200	St. L.-San Fran.....	20⅛	20⅛	20	20⅛	— ⅛	20	20⅝
30¼	23⅜	1,400	St. L. Southwestern	26⅞	26⅞	25½	26	— 1	25⅜	26
41	35	100	St. L.Southwest'n pf	36	36	36	36	..	36	37
5⅝	2⅞	300	Saxon Motor	4⅝	4⅝	4⅝	4⅝	..	4⅝	5
7⅛	5⅞	100	Seaboard Air Line..	5⅞	5⅞	5⅞	5⅞	— ⅛	5¾	6
98⅝	72¼	2,900	Sears, Roeb'k (§8)..	73¼	74	72½	73½	— ⅝	73½	74
46¼	38½	800	Shell T. & T. (74c)..	41⅛	41⅛	40⅝	40⅝	— ⅝	40⅝	41
25⅝	19⅝	13,900	Sinclair Consol. Oil	21	22	20⅞	21⅜	+ ⅜	21⅜	21⅞
56	41½	400	Sloss-Sheff. S.&I.(6)	41¼	42	41½	42	— ¼	41½	43
101	70	6,100	Southern Pac. (6)...	72⅝	72⅝	71½	72	..	72	72¼
24⅞	19	2,200	Southern Ry.	19½	19⅝	19⅜	19⅜	— ⅛	19⅜	19⅝
60	53½	200	Southern Ry. pf. (5)	54	54	54	54	+ ½	53½	54⅝
110	105⅛	500	Stand. O.,N.J.,pf.(7)	106⅞	107⅛	106⅞	107⅛	+ ⅛	106⅞	107¼
82	77	300	Steel & Tube pf. (7)	79	79	79	79	+ ½	79	79½
100	85	200	Stern Bros. pf. (7)..	99	100	99	100	+ 1½	101	102
37	27	100	Stewart War. S. (4)	31½	31½	31¼	31¼	+ 1	30⅝	31¼
42⅝	27¼	800	Stromberg Carb'tor.	29⅞	31½	29⅞	30½	+ ⅝	31	31½
62⅝	43⅝	27,300	Studebaker Co. (7)..	59⅛	60⅛	58⅜	59⅝	+ ⅝	59⅝	59⅝
95	83	100	Studebaker Co.pf.(7)	92	92	92	92	— ½	90	95
13¼	7¼	800	Superior Oil	7⅝	8	7½	8	+ ⅝	8	8¼
48	36½	100	Superior Steel (6)..	38	38	38	38	— 1	36½	39
25⅝	14⅝	200	Temtor C. & F.,Cl.A	15	15	14⅝	14⅝	— 1⅛	14	14½
9¼	7	300	Tenn. Cop. & Ch....	7⅛	7½	7⅛	7½	+ ⅝	7	7½
45	38	15,500	Texas Co. (3)......	39	40	38⅛	40	+ 1	39⅞	40
24⅞	16⅛	1,900	Texas & Pacific....	20	20⅜	19⅝	20	..	20	20½
36⅞	21	3,600	Texas & P.C.&O.(1)	22⅜	23	22	22	— ¾	22	22½
211	210	2	Texas Pac. Land T.	210	210	210	210	..	140	225
20	13	100	Third Avenue	16	16	16	16	+ ⅜	16¼	17⅜
57⅞	49½	3,400	Tobacco, Prod. (§6).	51⅛	52	50	50	— 1¼	50	50¼
12⅞	6⅞	1,900	Transcontinental Oil	7½	7½	7¼	7½	..	7⅛	7½
44	36⅛	100	Transue &W.S.F.(5)	37⅛	37⅛	37⅛	37⅛	+ ⅛	37	39
24¾	17⅝	2,600	Union Oil	19	19	17⅝	18⅞	— ⅛	18½	19
122	113⅝	4,400	Union Pacific (10)..	114¾	115⅝	114⅛	114⅞	— ½	114¾	115
68	64⅝	300	Union Pac. pf. (4)..	66⅝	66⅝	66	66	..	65½	66
34	27½	400	United Alloy Steel..	32¼	32¼	31⅞	31⅞	— ⅛	31½	32½
106	92¾	100	United Drug (8)....	94	94	94	94	+ 1¼	93	95
47	44	100	Un. Drug 1st pf. (3)	44	44	44	44	— 1¼	43	45
207	98½	4,000	United Fruit (8)...	101⅞	102⅜	100¼	100½	— 1⅜	100⅜	101¾
26	19½	200	United Ry. Inv. pf.	23¼	23¼	23¼	23¼	+ ¾	22¾	23½
58⅞	49⅝	9,500	Un. Retail Stores..	51¼	51⅝	49⅝	50⅝	— ⅞	50	50⅝
17⅝	11½	100	U. S. C. I. P. & F..	14⅞	14⅞	14⅞	14⅞	— ⅛	14¾	14⅞
7	5½	500	U. S. Express......	5⅝	5⅝	5½	5½	— ½	5¼	7
27¼	19	1,400	U. S. Food Products	20	20	19½	20	..	19½	20
71¾	64⅝	100	U. S. Ind. Alco. (8)	65½	65½	65½	65½	— ¼	65½	66
51¾	41⅛	200	U. S. R. & I. Co....	42	42	42	42	+ ¼	42½	44½
72⅝	62½	3,800	U. S. Rubber (8)...	66⅝	66½	65¼	66⅛	— ⅝	66⅛	66⅝
35½	29⅞	500	U. S. S., R. & M. (2)	30½	30½	30	30	— 1	29⅝	31⅛
85	77¾	27,100	U. S. Steel (5)......	78½	78⅝	77¾	78	— ⅝	77⅞	78
112	107	400	U. S. Steel pf. (7)..	108	108	107⅝	107⅝	— ⅜	107⅝	109
59½	46½	4,200	Utah Copper (4)....	48¾	48¾	47½	47½	+ ⅛	47⅜	47½
12¼	8½	400	Utah Securities	11⅝	11¾	11¼	11¾	— ½	11	12
41	29	900	Vanadium Corp. (4)	30½	31	30⅛	31	+ ¼	30¼	31
42½	29⅝	2,300	Va.-Car. Chem. (4)	31½	31½	29⅝	30⅝	— 1⅝	29½	30½
102¾	95½	100	Va.-Car. C. pf. (8).	95¾	95¾	95¾	95¾	— 1¾	95	97½
8¼	5⅝	600	V. Vivaudou........	5⅝	6¼	5⅝	6¼	+ ½	5⅞	6¼
8⅝	7	300	Wabash	7⅝	7⅝	7¼	7⅝	+ ⅛	7⅜	7½
23⅝	18	700	Wabash pf. A......	18½	18½	18¼	18¼	— ½	18	18¼
11⅝	9⅛	700	Western Maryland..	9¼	9⅝	9¼	9⅝	— ¼	9⅜	9½
19⅝	15	600	West. Md. 2d pf....	15⅜	16	15	15	— ⅝	14¾	15½
88⅝	84	400	West. Un. Tel. (7)..	86⅛	86¼	86⅛	86¼	+ ⅛	86⅜	87
48	42⅝	700	West. E. & M. (4)...	46	46⅞	45⅝	46⅞	+ 1⅝	46	46⅞
11	8¼	200	Wheeling & L. E....	8½	8⅝	8⅝	8⅝	— ⅛	8⅝	8½
19	14½	100	Wheel. & L. E. pf..	14½	14½	14½	14½	..	14½	15
17⅝	12⅝	300	White Oil..........	12⅞	12⅞	12⅝	12⅝	— ⅛	12⅝	13¼
47	38	300	Wilson & Co. (‖5)..	38¾	40	38¾	40	+ ¼	39	41
9	5¼	3,200	Willys-Overland ...	7¼	7⅝	7⅛	7⅛	— ⅛	7⅛	7¼
40	30	400	Willys-Overland pf.	33	33	32½	32½	— ⅝	32¼	33
52½	43	200	Worth. Pump (6)....	46½	47	46½	47	+ 1½	46½	47½
65¼	61	200	Worth. P. pf. B (6)	62¼	62¼	62¼	62¼	+ 1⅛	61½	64
			WARRANTS.							
43¾	38¼	400	Texas Co..........	38¾	38¾	38¼	38¾	+ ¾	..	..

Dividend rates as given in the above table are the annual cash payments based on latest quarterly or half yearly declarations. Unless otherwise noted, extra or special dividends are not included.

*Last three quarterly payments in scrip. †Partly extra. ‡Including 4 per cent. extra in stock. ¶Including 2 per cent. extra in stock. §Last quarterly payment in scrip. ‖Last quarterly payment in stock.

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CHRISTMAS GIFTS FREE OF STATE TAX

One Man Gave Stock to Wife and Must Pay on Increase, but Not on Present to Daughter.

MARRIAGE HITS EXEMPTION

Woman Who Supports Mother Had $2,000 Last Year, but She Weds and Gets Only $1,000.

The New York State Income Tax Bureau made public yesterday a new installment of questions and answers. The replies cover a number of points, some of which follow:

Annabel—(1) Is a $50 gold piece received from my aunt at Christmas income? (2) As a non-resident is the interest on mortgage on my home in Greenwich deductible? (3) I suffered a loss of $39 on the sale of Liberty Bonds. Is this deductible? Answer—(1) No. This is a gift. (2) No. Interest deductions by non-residents are limited to those occurring in connection with their business carried on in New York State. (3) No. Loss on sale of securities is not deductible to a non-resident.

Bryant—(1) What shall I do with appreciation in value of securities which I gave to my wife when we filed joint returns? (2) What is the rule when stocks fell in value between Jan. 1, 1919, and June, 1920, and I gave them to my daughter? Answer—(1) the increase is income which should be included in your return. (2) This disposal entitles you to deduct the loss sustained.

H. A. C.—My brother is an invalid who received $24 a month from an estate. I support the home. Does this payment deprive me of the head of the family exemption? Answer—You are the head of the family as this nominal amount is not considered sufficient for your dependent's maintenance, and you may claim $2,200 exemption.

Sicily—While I earned $2,200 I supported a younger brother in Italy and also sent money to my parents there. Do I have to file a return? Answer—As a single person you must file a return and claim $1,000 exemption for yourself and $200 for your brother if you are his main support and he is under 18 years of age or physically or mentally incapable of self-support. Unless your contribution to your parents was the major portion of their support and they are physically or mentally unable to maintain themselves, you are not permitted any exemption for them.

Executor—Decedent died May 20, 1920. Among the assets were five Pennsylvania Railroad bonds on which interest was payable January and July. In reporting for the decedent for the period from Jan. 1 to the date of death, must I include any interest accrued to the decedent at the date of death? Answer—Yes. Article 542 (Revised) of the Controller's Regulations, provides that in making a return for the decedent, the executor shall include in gross income all gains, profits and other income from all sources received by or accrued to the decedent between the beginning of the year and the date of death.

Shareholder—In 1920 five of my shares in a building and loan assbciation matured. Do I understand correctly that my return from this source is not taxable under the State law? Answer—No. The amount of each share in excess of the aggregate amount paid in by the shareholder (or its value on Jan. 1, 1919, together with payment after that date) is income for the year of maturity of the share.

Louise—When I married I continued to support my mother. My husband has taken $1,000 personal exemption. Last year as an unmarried woman you gave me $2,000 exemption as the head of a family. My expenses are now practically the same. Am I still entitled to this higher exemption? Answer—No. As a married person you are permitted only the balance of the $2,000 exemption resulting from the claiming of the $1,000 exemption by your husband. You may take $200 exemption for your mother as dependent if she is physically or mentally incapable of self-support.

National Aniline Board Elected.

The stockholders of the National Analine & Chemical Company, Inc., have elected William Hamlin Childs, William H. Nichols, William H. Nichols Jr. and Edward L. Pierce as directors to succeed C. S. Lutkins, H. Wigglesworth, T. M. Rianhard, F. M. Peters and W. M. McIlvary. The remainder of the board was re-elected.

BONDS ON STOCK EXCHANGE

MONDAY, MARCH 14, 1921.

	1921.	1920.	1919.
Day's Sales	$10,721,850	$12,470,650	$11,152,400
Year to date	626,093,300	820,783,500	649,981,850

UNITED STATES GOVERNMENT WAR LOANS.

Sales $1,000.	Issue.	Open.	High.	Low.	Last.	Net Chge.	Closing Bid.	Closing Asked.	Yield.
616	—Liberty 3½s, 1932-'47	90.02	90.06	89.90	89.90	—.20	89.90	90.00	4.12
	2½—Liberty 1st 4s, 1932-'47	86.70	86.00	86.70	86.70	—.10	86.70	87.00	4.88
	5 —Liberty 2d 4s, 1927-'42	86.54	86.80	86.54	86.70	+.40	86.56	86.70	5.02
	62 —Liberty 1st cv. 4½s, '32-'47	86.94	87.10	86.88	86.90	..	86.90	87.00	5.14
1,635½	—Liberty 2d cv. 4½s, '27-'42	86.68	86.92	86.80	86.80	..	86.82	86.70	5.28
	5 —Liberty 2d cv. 4½s, reg...	86.70	86.70	86.70	86.70	+.06	....	....	....
1,784	—Liberty 3d conv. 4½s, 1928	90.32	90.34	90.12	90.12	—.22	90.10	90.14	5.80
	2 —Liberty 3d conv. 4½s, reg.	90.16	90.10	90.12	90.10	—.10	....	....	....
2,225½	—Liberty 4th 4¼s, 1933-'38..	86.78	87.08	86.76	86.76	—.04	86.78	86.80	5.40
236	—Victory 3¾s, 1922-'23.....	97.22	97.32	97.22	97.30	+.08	97.24	97.28	4.85
1,274,900	—Victory 4¾s, 1922-'23.....	97.24	97.32	97.22	97.24	..	97.24	97.28	5.90
2	—Victory 4¾s, reg.....	97.04	97.04	97.04	97.04	—.16	....	....	....

Following sales are given in lots of $1,000:

Argentine 5s	24Cf.... 90¼	1..... 86	1.....101⅝	L S col 3½s	6..... 62	12..... 45¼
2..... 69	R of Cuba 4½s	1..... 85½	1.....101⅝	6..... 62	6..... 45⅜
1..... 69¼	2..... 89	1..... 85	6.....101⅜	NY, Chi & St L 1st 4s	4..... 45⅛
Chinese Ry 5s	San Paulo s f	Cent Leath 5s	9.....101	4..... 78¾	St L So Wn con 4s
1..... 40⅝	8s, w i	2..... 90	4.....101¼	NY Conn RR gtd 4½s	1..... 62
5..... 40	12..... 97½	2..... 90¼	Gt Nor ref4½s	4..... 77⅜	St P & K C Sh L 1st 4½s
City of Bergen 8s, temp ctfs	Un King of G B & I 5½s,'21	CenPac gtd 4s	5..... 80⅜	NY Dock 4s	4..... 63½
3..... 93⅜	6..... 99½	3..... 71¾	1..... 80¼	1..... 65	4..... 63
City of Berne 8s, temp ctfs	41..... 99	1..... 71⅞	Hud & M 1st & ref 5s, Ser A	NY G, E L, H & P col tr 5s	5..... 63⅝
1..... 94	5½s, 1922	1..... 72	5..... 64	10..... 52	SanAn&AP 4s
City of Chris'a 8s, K, L & Co ctfs	9..... 94⅜	2..... 72½	2..... 64½	5..... 51⅝	1..... 63
4.....102¼	8..... 94⅛	1..... 72¾	1..... 64⅝	NY, N H & H conv deb 6s	Sea'n A L adj 5s
5.....102	1..... 94⅜	CenRR&BkgCo of Ga col 5s	2..... 64¾	1..... 63⅜	6..... 33
1.....102¼	2..... 94⅞	5..... 80¼	2..... 64¾	1..... 63⅜	1..... 32½
Jap Govt 4½s, ster loan	23..... 94⅜	Ches & Ohio conv 4½s	20..... 64½	non-conv deb 4s, 1955	1..... 32¾
1..... 82¼	5½s, 1929	3..... 74½	adj inc 5s	1..... 40	ref 4s
10..... 82½	10..... 88¼	conv 5s	22..... 34½	NY Rys ref 4s	6..... 37
5..... 82⅝	12..... 88⅜	1..... 80⅜	10..... 35	2..... 18¾	1..... 36
5..... 82	10..... 88¼	2..... 81	5..... 35⅛	ctfs of dep.	So Bell T & T 1st 5s
2d series	26..... 88½	2..... 81½	62..... 35⅜	2..... 18	3..... 81¼
6..... 82⅜	9..... 88	Chi&Alton3s	1..... 35⅜	1..... 16	So Pac cv 4s
4s, ster loan	5½s, 1937	1..... 44½	30..... 35⅜	adj 5s	18..... 78
13..... 64	3..... 84⅞	Chi & Alt 3½s	7..... 35⅝	1..... 5	1st ref 4s
1..... 64½	10..... 85¼	2..... 35¼	5..... 35½	NY Tel s f deb 6s	1..... 76¼
8..... 63⅞	3..... 85	1..... 35¼	Ill C 4s, 1952	1..... 80¾	4..... 75⅞
5..... 64	U S Mex 5s	5..... 35	1..... 71	1..... 80	10..... 76¼
5..... 64	4s	C,B&Q gen 4s	4s, 1953	9..... 88⅝	13..... 76
King of Belg'm 6s	5..... 31	5..... 78¼	temp 3½s	4½s	22..... 75⅞
1..... 89⅝	N Y City 4½s,	joint 4s	3..... 90⅜	1..... 79	2..... 75½
6..... 89⅞	May, 1957	58..... 97⅝	ref 4s	1..... 79¼	So Ry 1st 5s
5..... 89⅜	5..... 92	1..... 97⅜	1..... 75	1..... 79	1..... 83⅝
7½s, rects		106..... 97⅜	Int-Met 4½s	NY, Westch & Boston 4½s	1..... 83¼
2..... 86	Alb&Susq 3½s	22..... 97⅜	1..... 18¼	10..... 36½	gen 4s
5..... 85⅝	2..... 73	Ill Div 3½s	Int Rap Trans 1st & ref 5s	2..... 37½	11..... 57½
5..... 85½	Am Agr Chem conv 5s	7..... 72	1..... 52¾	N & W con 4s	2..... 58
5..... 86⅜	3..... 89	Neb ext 4s	3..... 52¾	2..... 75¼	Std Oil of Cal deb 5s,int rcts
10..... 96	5..... 88	1..... 88⅝	4..... 52⅝	conv 6s	1.....101½
8s, trust rcts	deb 8s	C&EIll gen 5s	18..... 52⅝	10.....100⅝	3.....101⅝
1..... 97½	1.....100¼	5..... 85	4..... 52¾	1.....101	3.....101⅝
1..... 97¾	Am Sm & Ref temp 1st 5s	USMtg&T ctfs	4..... 52¾	1.....101¼	1.....101⅞
4..... 97¼	11..... 77¼	20..... 84	7..... 52½	Nor Pac 4s	5.....101⅝
2..... 97⅝	Am Tel & Tel col 4s	Chi Gt Wn 4s	4..... 52⅞	2..... 75	9.....101¼
5..... 98	10..... 78½	15..... 50	Int Ag Corp col trust 5s	N W Bell Tel temp 7s	2.....101⅝
1..... 97⅛	4..... 78¼	C, M & St P gen 4½s	2..... 74¼	3..... 96⅜	Steel & Tube gen s f 7s
6..... 97¼	1..... 78	4..... 73½	Int MM s f 6s	3..... 96¼	3..... 94¼
6..... 97⅜	col tr 5s	conv 4½s	3..... 70½	13..... 96⅜	Tex & P 1st 5s
11..... 97⅝	1..... 64	12..... 66	2..... 70¼	3..... 96⅝	1..... 79
King of Den'k 8s, int ctfs	Bush Term 5s	3..... 65¾	1..... 70⅛	2..... 96⅝	3d Av 1st 4s
2..... 96½	1..... 87½	ref 4½s	Lex & Eastern 1st gtd 5s	1..... 96⅝	1..... 43½
13..... 97	Bush Ter Bldg gtd 5s	8..... 60⅝	2..... 86	2..... 96½	3..... 43
1..... 97½	3..... 71	3..... 61	Long I ref 4s	1s6f... 97⅜	Tidewater Oil 6½s, int ctfs
1..... 96⅝	3..... 72	Chi Un Stat'n 4½s, A	1..... 85½	6..... 98	1..... 94½
K of Italy 6½s	Can Nor 7s, int rcts	1..... 80	unified 4s	1..... 98⅛	4..... 94⅝
4..... 81½	6.....101⅛	Chile Cop 7s	8..... 66⅛	9..... 98	6..... 94½
25..... 81⅝	5.....101	1..... 93½	Lou & N 7s	8..... 97⅜	5..... 94⅝
K of Norway 8s, int ctfs	7.....101¼	1..... 93⅜	8.....103	1..... 98	5..... 94½
16..... 97	—.....101¼	1..... 93¼	Mid St c lr 5s	gold 7s	1..... 94¼
2..... 97½	4.....101¼	2..... 93	4..... 76½	10.....100½	1..... 94⅜
4..... 97	Cent of Ga Ry 6s	col trust 6s	1..... 76	1.....100⅜	1..... 94⅝
4..... 96½		10.....565½	1..... 75⅞	2.....100¼	1..... 94¾
R of Chile 8s, trust rcts		5..... 69	3..... 76	10.....100	1..... 94⅞
42..... 99		5..... 69¼	8..... 75⅞	5.....100½	1..... 95
		8..... 69½	MinnUn 1st 6s	9.....100½	1..... 95⅛
		C, C, C & StL gen 4½s	9..... 99	3.....100⅝	1..... 95¼
		1..... 67½	Minn & St L 1st & ref 4s	1.....100¼	1..... 95⅜
		ref&imp6s	2..... 40¾	6.....100¼	1..... 95½
		1..... 87¼	ref & ext 5s	5.....100½	1..... 95⅝
		2..... 87	2..... 43	9.....100⅝	1..... 95¾
		Colo Indust 5s	con 6s	7.....100⅝	1..... 95⅞
		2..... 69	5..... 70¾	7.....100⅝	1..... 96
		Con Gas cv 7s	M, St P & S St M con 4s	27.....100¼	1..... 96⅛
		4..... 99¾	1..... 78½	7.....100⅝	1..... 96¼
		1..... 99¾	Mo, Kan & Tx 1st & ref 4s	17.....100⅜	1..... 96⅜
		Cuba Cane S conv 7s	5..... 56¾	1.....100⅜	1..... 96½
		4..... 83½	25..... 49½	PaRR 1st ref4s	1..... 96⅝
		3..... 83	1st 4s	1..... 95¼	Utah & Nor 1st 5s
		5..... 83¾	1..... 57	1..... 95	2C..... 94
		2..... 83½	Mo Pac gen 4s	Peo G & C of Chi ref 5s	Utah P & L 5s
		Cuba R R 5s	1..... 52¼	4..... 70¾	1..... 78
		1..... 70½	3..... 52¼	Peo&E inc 4s	1..... 77
		Cumb Tel 5s	1..... 52¾	3..... 20	Va-Car Chem 1st 5s
		3..... 80¼	1st & ref 5s, 1923	PereMar 1st5s	1..... 91½
		D&H temp 7½	9..... 80	2..... 80¼	temp deb 7½s
		1.....102¼	1926	Phila Co cv 5s, 1922	2..... 96
		1st ref 4s	1..... 83	2..... 92¼	1..... 92⅞
		1..... 78⅛	Mont Powr 5s, Series A	P, C, C & StL gen 5s, A	1..... 92¾
		D & R G 1st & ref 5s	1..... 82¼	1..... 81	4..... 92½
		1..... 44	2..... 82	6..... 80	VirgnRy 1st 5s
		Det Unit Ry con 4½s	7..... 82¼	gtd 4½s, s. f.	2..... 81
		1..... 60	Morris & Es'x 1st & ref 3½s	1..... 85	Wabash 1st 5s
		Duquesne Lt col tr 6s	1..... 68	Read'g gen 4s	1..... 85¼
		2..... 89	N O Terml 4s	2..... 81	Westn Elec 5s
		3..... 89¼	1..... 62¾	8..... 80¾	1..... 95¼
		7..... 89	N O, Tex & M 6s, Ser A	8..... 80¼	Wesin Md 4s
		Erie 1st gen4s	5..... 90½	RI.A&L4½s	12..... 52
		29..... 40	income 5s	1..... 66	1..... 52¼
		10..... 40½	10..... 61¼	StL, IM & So unl & ref 4s	4..... 52¼
		cv 4s, A	3..... 61	1..... 70	Westgh E & M temp 7s
		1D..... 36	N Y Cent 7s, int'm rcts	St L & S F R R gen 5s	9..... 98⅞
		5..... 36½	9....101	5..... 89	1..... 98¾
		Ser B	1.....101¼	St L & S F pr lien 4s, A	4..... 98¼
		3..... 36¼	1.....101	15..... 53¼	7..... 98¾
		5..... 36½	deb 6s	14..... 60	18..... 98⅞
		cv 4s, D	3..... 88	7..... 59¾	2..... 98¾
		2..... 33¼	1..... 88¼	pr lien 5s, B	1..... 98¾
		1..... 38½	12..... 86	3..... 72¾	4..... 99
		1..... 38¾	gen 3½s	pr lien 6s, C	Wilk & East 1st 5s
		10..... 38¼	2..... 66¾	1..... 86½	1..... 53½
		Erie 1st ref 6s	2..... 67¾	adj 6s	Wilson & Co 1st 6s
		1..... 81	2..... 67⅞	25..... 64½	3..... 88
		Gen El deb 6s	con 4s, Sr A	2..... 65	1..... 88¼
		5.....100½	1..... 68½	2..... 64¾	4..... 88
		4.....100¾	ref & imp 4½s, Sr A	3..... 64⅝	cv s f 6s
		Gr Rap & Ind 1st gtd 4½s	3..... 71¼	income 6s	5..... 86¾
		2..... 80		17..... 45¼	6..... 86½
		Gr Tr Ry 7s, interim rcts		10..... 45½	Wis Cen gen 4s
					3..... 67

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BOOKLET A-446

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Argentine 4s—*All issues*

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New Issue

$7,000,000

San Joaquin Light & Power Corporation

Unifying and Refunding Mortgage 7% Bonds

Dated March 1, 1921
$400,000 due March 1, 1922
$400,000 due March 1, 1923 — $400,000 due March 1, 1925
400,000 due March 1, 1924 — 400,000 due March 1, 1926
$5,000,000 due March 1, 1951

The Bonds due 1951 are redeemable on 30 days' notice at any interest period at 107½ and accrued interest up to and including March 1, 1931, and at 105 and accrued interest thereafter. Principal and interest are payable at Equitable Trust Company of New York, Trustee, and the semi-annual interest is payable March 1 and September 1 at the office of the Trustee and Union Trust Company of San Francisco and the Union Bank & Trust Company of Los Angeles.

EQUITABLE TRUST COMPANY OF NEW YORK, Trustee

Application will be made for the certification of these Bonds as legal investment for Savings Banks in the State of California

OUTSTANDING CAPITALIZATION AT CONCLUSION THIS FINANCING

Divisional Closed Mortgage Bonds	$2,609,000
First and Refunding Mortgage Bonds, due 1950, outstanding in the hands of the public	12,965,000
Unifying and Refunding 7% Bonds (this issue)	7,000,000
Series D Collateral Trust 8% Bonds, due 1935	2,625,000
Prior Preferred 7% Stock	1,500,000
Preferred 6% Cumulative Stock	6,500,000
Common Stock	11,000,000

The proceeds of the $2,000,000 of Serial Bonds of this issue are to be used to refund $2,000,000 of Debentures, and the proceeds of the $5,000,000 of Bonds, due 1951, are to be used to refund floating debt and to reimburse the treasury of the company for the construction of additional transmission and distribution lines.

EARNINGS

The average net earnings available for interest and depreciation during the past nine years, as shown in detail in the President's letter, have been more than twice total operating interest charges. For the year 1920 (with the new Kerckhoff Plant in operation only during the last 4½ months of the period), net earnings available for interest and depreciation were $2,371,815.81, or more than 2½ times total operating interest charges of $920,812.56.

An estimate carefully prepared by the officials of the Company, made from the actual earnings of 1920, plus earnings from 37,000 horse-power additional for which signed contracts are in hand, forecasts an earnings statement for the calendar year 1921 which should show net earnings of not less than $3,900,000 applicable to the total bond interest approximately $1,600,000.

SECURITY FOR BONDS

The Unifying and Refunding Mortgage will have an authorized issue of $150,000,000, and will provide that except for the two million dollars of Serial Bonds now being issued for the retiring of debentures, bonds may be issued thereunder only at par for 75% of the cost of new construction, additions and betterments, and then only when the net earnings for 12 months out of the preceding 15 months shall have been sufficient to show 1¾ times the total interest on all bonds outstanding and those of this mortgage for which certification may have been requested.

As the $2,000,000 of Serial Bonds are sold for the purpose of retiring debentures, the mortgage will contain a clause stating that these $2,000,000 of bonds must be paid at maturity in cash derived from earnings or from the sale of securities junior to this issue.

The Unifying and Refunding Mortgage will provide that when and as the remaining bonds of the First and Refunding Mortgage can be issued, and when and if additional First and Refunding Mortgage Bonds are released to the Company by the payment of underlying issues or from any other source, such First and Refunding Mortgage Bonds must be immediately deposited with the Trustee of the Unifying and Refunding Mortgage, resulting eventually in the deposit under the Unifying and Refunding Mortgage of a substantial proportion and possibly a majority of the First and Refunding Mortgage Bonds.

The mortgage will provide a sinking fund, commencing March 1, 1927, of 2% of the par-value of the largest amount of bonds then outstanding, plus any which may be subsequently issued, including all underlying and divisional bonds. The Company may reinvest one-half of this sinking fund in new construction, extensions and betterments against which no bonds may be certified.

These Bonds are offered subject to the approval of the Railroad Commission of the State of California. The papers relating to this issue will be prepared by O'Melveny, Milliken & Tuller, Attorneys, Los Angeles, and approved for us by Jared How, Esquire, of San Francisco.

Price: 1922 MATURITY, TO YIELD 8%; 1923 MATURITY, 7⅞%; 1924 MATURITY, 7¾%; 1925 MATURITY, 7⅝%; 1926 MATURITY, 7½%

1951 Maturity 97.50 and Interest, to Yield 7.20%

Blyth, Witter & Co.
Los Angeles 61 Broadway, NEW YORK San Francisco

Cyrus Peirce & Company
Los Angeles, San Francisco, Seattle

Banks, Huntley & Company
Los Angeles

All statements herein are official, or are based on information which we regard as reliable, and, while we do not guarantee them, they are the data upon which we have acted in the purchase of this security.

New Issue of Hydro-Electric Power Company Bonds

$2,000,000

The California Oregon Power Company

First and Refunding Mortgage Twenty Year 7½% Series "A" Gold Bonds

Due February 1, 1941

The following information is summarized from the letter of Mr. John D. McKee, President of the Company:

The California Oregon Power Company owns and operates seven hydro-electric plants with a total installed capacity of 33,980 h. p., including Copco on the Klamath River (18,600 h. p.) and Prospect on the Rogue River (7,000 h. p.). The Company occupies a position of strategic advantage on these two important rivers in its territory on which large amounts of additional power can be developed at reasonable cost at sites owned or controlled by the Company. The uniform flow of the rivers makes unnecessary steam plant reserve.

The high tension transmission lines of the Company aggregate a total of 465 miles, extending from Glendale, Oregon, to Delta, Shasta County, California, where a connection is made with the transmission system of the Pacific Gas & Electric Company, to which the California Oregon Power Company wholesales electric energy. There are about 800 miles of distribution circuits. The Company also owns and operates the domestic water distribution systems at Klamath Falls, Oregon, and Dunsmuir, California.

During the past eight years the business of this Company has shown a steady, substantial growth. During this period gross earnings have increased 208% and the number of consumers 63%. The net earnings for the calendar year 1920 were 2.7 times the interest charges on the total present funded debt, including this issue.

We recommend these bonds for your investment and shall be pleased to send upon request a circular describing the issue in detail.

Price 100 and interest, yielding 7½%

E. H. Rollins & Sons
The National City Company **Harris, Forbes & Co.**

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Fifteen-Year 8% Sinking Fund Gold Bonds
Due January 1, 1936

A direct obligation of San Paulo, commercially the most important State of Brazil. Attractive sinking fund provisions.

Price 97½% and interest
Yielding at least 8.47%
if held until redeemed.

Circular upon request.

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Danish Government
3½% Loan of 1909

Interest payable in London at a fixed rate of exchange.

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BIG GOODRICH LOSS DESPITE TOP SALES

Deficit $5,371,792 After Taxes and Dividends on Rubber Securities.

SURPLUS ALMOST HALVED

Year's Business $150,007,345, but Shrinkage in Value Brought Sharp Drop.

Despite sales of the B. F. Goodrich & Co. for 1920 of $150,007,345, a new high record, there was a deficit of $921,248 before payment of taxes, inventory depreciation and dividends. After payment of dividends on the common and preferred stock the deficit was $5,371,792, compared with a surplus after dividends of $12,657,813 in 1919. Had the $8,000,000 set aside for inventory depreciation and the $3,057,000 for taxes and $2,000,000 for cost of notes been charged against last year's operations the deficit would have been enlarged by these sums. The items were charged against the profit and loss surplus of previous years, thereby reducing that account from $41,203,046 on Dec. 31, 1919, to $22,706,498. Net profits of $17,304,813 in 1919 were equal to $25.09 a share on the $60,000,000 of common stock outstanding.

The company's income account for 1920 compared with the preceding year follows:

	1920.	1919.
Net sales	$150,007,345	$141,343,419
Manuf'tur'g exp., &c.	142,250,719	121,579,295
Balance	$7,756,626	$19,764,154
Other income	976,346	576,060
Total income	$8,732,972	$20,340,214
Depreciation	1,939,790	1,835,540
Interest, &c.	4,991,926	1,199,861
Exchange loss	1,790,038	.....
Net profits	†$921,248	†$17,304,813
Preferred dividends	2,688,840	2,247,000
Common dividends	3,604,200	2,400,000
Deficit	$5,371,792	*$12,657,813
Previous surplus	41,203,046	33,804,923
Profits stock bot.	45,775	.....
Prem. and accr. divs.	.....	387,000
Total surplus	$35,877,029	$46,939,736
Deduct	100,000	177,778
Federal taxes	‡3,057,627	5,558,912
Cost of notes	2,012,904	.....
Reserve for loss	$8,000,000	.....
Profit and loss surp.	$22,706,498	$41,203,046

*Surplus. †Before Federal taxes. ‡Federal taxes for previous years. §Reserve for approximate losses on new raw material commitments for future delivery.

B. G. Worth, President of the company, in his remarks to stockholders, said in part:

"In view of the decline in the market values of crude rubber and fabrics, directors have deemed it advisable to appropriate out of surplus the sum of $8,000,000 which added to the reserve for contigencies of $2,000,000 provided out of profits in prior years, leaves a total reserve on Dec. 31, 1920, of $10,000,000 to cover possible losses on future commitments and contingencies.

"Directors feel that, taking into consideration the depression in the rubber industry during the last half of 1920, operating results shown are satisfactory, and the financial position of the company is excellent.

"Plants are in a thoroughly efficient working condition, prepared for any emergency, and it should therfore not be necessary to incur any further expenditures during current year for additional expansion of fixed properties."

Canadian Shipments Exchange Rate

OTTAWA, Ont., March 14.—The rate of exchange in connection with shipments of freight between points in Canada and the United States for the period March 15 to 31, inclusive, will be 14⅛ per cent., the Board of Railway Commissioners announced today. The surcharge will be 9 per cent.

WRANGEL PURVEYOR BANKRUPT IN MILAN

Russian General's Fall Causes $20,000,000 Failure of House With Branch Here.

MILAN, Italy, March 14.—Dilsizian Brothers, a Greco-Armenian house, with branches in the Near East and New York City, were declared bankrupt today, with debts estimated at 115,000,000 lire. The assets are placed at 130,000,000 lire. The bankruptcy was due to unfavorable exchange rates and the general fall in prices. The chief creditors are said to be Italian and American banks.

The house was the largest purveyor to General Baron Wrangel, former anti-Bolshevist leader in South Russia, whose downfall was the immediate cause of the bankruptcy.

A month ago the company convoked a meeting of its creditors, some of whom considered it possible to save the concern. At the last moment, however, the agreement fell through in consequence of the objection of some of the American and Italian creditors.

The Dilsizians had two subsidiary companies, which are not affected by the bankruptcy—an automobile company in Paris and a steamship company in New York.

The co-partnership trading here as Dilsizian Brothers is now in the hands of a receiver, as the result of involuntary bankruptcy proceedings brought on March 1 in the Federal courts. The failure of the Italian company was said to be the result of the proceedings here.

John B. Johnston is receiver of the New York co-partnership. It was said yesterday at its offices at 17 Battery Place that the accounts of the firm were being examined and that no information was available concerning the volume of business done by the firm or other phases of its affairs.

The petition filed here gave the liabilities as $1,500,000 and the assets about $150,000. Vahan and Ganbiss Dilsizian and Jean P. Efthymiades are the members of the New York co-partnership.

RECORD SAVINGS DEPOSITS.

159,000 More Accounts in State Add $265,256,712 to Total.

Two savings banks' records were exceeded in 1920, when, according to official figures made public yesterday by the Savings Banks Association of the State of New York, the thrifty people of the State added $265,256,712—to their accounts and the number of depositors was increased by more than 159,000.

At the close of business Dec. 31, total resources of the 141 savings banks aggregated more than $2,730,000,000, and the number of open accounts was 3,817,926.

The average deposit per inhabitant, based on the 1920 census of 10,385,227, was $243.87 as against $218.36 on Dec. 31, 1919. The average personal deposit was $663.36 as against $619.77 the year before.

The Savings Banks Association says $128,000,000 was invested in real estate bonds and mortgages.

PEERLESS TRUCK PROFITS UP

$5.31 a Share Earned on Common Stock Against $4.36 in 1919.

The report of the Peerless Truck & Motor Corporation for the year ended Dec. 31, 1920, shows net profits after all charges including Federal taxes of $1,063,306, equal to $5.31 a share on the 200,000 shares of common stock of $50 par value outstanding. In 1919 the company earned $872,154 or $4.36 a share on the same amount of stock.

Net sales were $14,919,065 compared with $12,928,601 in the preceding year. Interest charges amounted to $199,239 and Federal taxes to $200,000. After the payment of $851,526 $211,780 was added to profit and loss surplus, bringing that item up to $5,603,577 on Dec. 31, 1920.

N.Y. SHIPBUILDING CO. EARNED $2,826,698

1920 Trade Resulted in $14.13 Per Share, Compared With $7 in Year Before.

3 31,600-TON LINERS BUILT

Total Gross Tonnage Launched Last Year Was 161,118—3 More Big Liners Already Delivered.

The report of the New York Shipbuilding Corporation for last year shows net earnings of $2,826,698. This is $14.13 a share earned on the 200,000 shares of capital stock, compared with $7 a share in 1919. Surplus for the year, after the payment of $800,000 in dividends, was $2,026,698, compared with $801,792 in 1919. The profit and loss surplus as of Dec. 31, 1920, was $5,184,671, compared with $3,157,972 in 1919.

In his report Marvin A. Neeland, President, said:

"The increase in your corporation's working force from 4,500 men on Dec. 31, 1916, to 17,500 on Dec. 31, 1919, was continued during the last year, which ended with 19,500 men on the yard payroll. This will, of course, be greatly reduced during the coming year, as fast as the Government program is completed.

"During the year three liners of 31,600 gross tons were delivered, eleven of 133,823 gross tons were launched, and the keels for three of 30,858 gross tons were laid. The year 1921 has already witnessed the delivery of three more of these liners, with a gross tonnage of 95,191, and the remaining nine are expected to be turned over to the Shipping Board before the end of the year. The three passengers vessels delivered in 1920 and the first one delivered in 1921 constitute the first four liners turned over to the Shipping Board from any shipyard.

"Some idea of the scale to which production has been developed can be gathered from a comparison of the launching records of the last two years:

	1919.	1920.
Number of ships	20	23
Length of ships in feet	7,435	9,917
Tonnage, gross	88,977	161,118
Tonnage, deadweight	85,608	161,233
Indicated horsepower	430,450	406,960

"The delivery schedule for 1920 included three passenger ships, sixteen destroyers and one tanker."

Prairie Oil's Quarterly Dividend.

INDEPENDENCE, Kan., March 14.—The Prairie Oil and Gas Company today declared a quarterly dividend of $3 and an extra dividend of $3 per share, payable April 30, to stockholders of record March 31.

FINDS INHERITANCE TAX OF $1,665,000 IS ILLEGAL

Chicago Orders Levy on Money Held in Trust by Mrs. Palmer Returned to Heirs.

Special to The New York Times.

CHICAGO, March 14.—Federal Judge Page ruled today that the Government had illegally collected $1,665,000 as Federal inheritance tax on the estate of Mrs. Potter Palmer and ordered the Collector of Internal Revenue to return the amount to the heirs. Suit to recover the tax was filed last June by Mrs. Palmer's sons, Honoré and Potter Palmer Jr.

Judge Page based his decision on the ground that the disputed taxes were collected upon that part of the Palmer estate which was merely held in trust by Mrs. Palmer, and which had been bequeathed before the Government inaugurated its collection of inheritance taxes.

"That part of the original estate on which this $1,665,000 was paid never was a real portion of Mrs. Potter Palmer's personal wealth," the Judge held.

Potter Palmer died in 1902. By the terms of his will only half his $14,000,000 estate went directly to the widow; the other half was held in trust by her. The Government contended that when Mrs. Palmer died the trust estate automatically became an integral part of her estate.

PLAN FARM LOAN ISSUE.

Treasury Officials Expect $75,000,000 to Be Offered in Few Days.

WASHINGTON, March 14.—A new issue of Farm Loan bonds to the amount of approximately $75,000,000 will probably be offered for subscription in the next few days, Treasury officials said tonight.

Issuance of new bonds, Commissioner Lodbell said, at the time of the Supreme Court decision, Feb. 28, upholding the legality of the Federal Farm Loan act, would be made as soon as possible, but he intimated that it would be at least thirty days before the funds would be available for actual loans.

"In the present money market the bond rate will have to be advanced to 5 per cent," Commissioner Lodbell said. "The interest rate to the borrowers will have to be correspondingly advanced to 6 per cent.

"The Farm Loan Board is hopeful that the market may absorb Farm Loan bonds equal to the borrowing demands of the farmers of the country, but no one can predict, with safety, the result of a financial operation of this magnitude."

THE TREASURY STATEMENT

Special to The New York Times.

WASHINGTON, March 14.—Revenue receipts and expenditures as at close of business March 11:

	This Month.	Corresponding Month 1920.	*Fiscal Year 1921.	*Corresponding Fiscal Yr. 1920.
Customs	$11,592,998.75	$11,658,256.76	$200,328,463.18	$208,834,509.67
Internal revenue:				
Income and profits tax	79,811,115.13	113,981,489.05	1,832,749,415.11	2,213,308,139.64
Miscellaneous	46,474,902.47	59,070,252.93	1,039,872,105.51	1,053,463,411.56
Miscellaneous revenue	9,016,054.07	10,003,184.49	499,691,188.35	426,732,379.79
Panama Canal tolls, &c.	782,888.62	601,731.94	8,747,928.25	3,904,935.87
Total ordinary	$147,677,959.04	$191,314,915.17	$3,581,089,100.40	$3,906,243,376.53
Excess of ord. receipts over ordinary disbursements	12,104,948.76	18,273,685.12	198,220,454.29	.....
Excess of ord. disbursements over ord. receipts	.....	.....	.....	757,434,093.06
Expenditures	135,573,010.28	173,041,230.05	3,382,868,646.11	4,663,677,469.59

*Receipts and disbursements for June reaching Treasury in July are included.

Louisville & Nashville R. R. Co.
St. Louis Division
First Mortgage 6% Gold Bonds

Dated March 1, 1921 Due March 1, 1971

Callable after 10 years at 107 and interest

A closed first mortgage at less than $17,000 per mile on 208 miles of the main line of the Louisville and Nashville.

The property mortgaged extends from East St. Louis to Evansville, Illinois, and affords the Louisville and Nashville its only entrance into the important St. Louis district.

Legal investment for Savings Banks in Massachusetts and Connecticut.

Price at market to yield about 5⅞%

Redmond & Co.

Broad and Sansom Sts. Philadelphia — 33 Pine Street New York
Baltimore — Pittsburgh — Washington

Exempt from all Federal Income Taxes
$100,000
City of Cleveland, Ohio
4½% Coupon Bonds

Legal investment for Savings Banks and Trust Funds in New York State and New England.

Amount		Due	Yield
$50,000	Water	Feb. 1, 1934	5.15%
4,000	Street Impr.	Oct. 1, 1946	5.10%
25,000	Park	Mar. 1, 1949	5.10%
13,000	Street Impr.	Oct. 1, 1949	5.10%
4,000	Street Impr.	Oct. 1, 1950	5.10%
4,000	Street Impr.	Oct. 1, 1951	5.10%

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on
VALUATION AND OPERATING EFFICIENCY

BID AND ASKED QUOTATIONS

FOREIGN ISSUES.

Closing quotations for Government and municipal bonds:

	Bid.	Asked.
City of Bergen 8s	93⅝	93⅝
City of Berne 8s	93⅝	94
City of Christiania 8s	95	95½
City of Zurich 8s	94¼	94⅝
Prov. of Alberta 4½s	89½	93
Argentine 5s	69	69½
Belgium 6s	88½	89⅞
Belgium 7½s	95⅝	95½
Belgium 8s	97¼	97½
Dom. of Canada 5s, 1921	99⅛	100
Dom. of Canada 5½s, 1921	99½	99½
Dom. of Canada 5s, 1926	89½	90½
Dom. of Canada 5½s, 1929	93	93¾
Dom. of Canada 5s, 1931	88⅞	89½
Danish Municipal 8s, A	96	96⅝
Danish Municipal 8s, B	96	96¾
Denmark 8s	96¾	97
Chinese Government 5s	40	40¾
Norway 8s	96½	97½
Republic of Cuba ext. 5s, 1944	78½	80
Republic of Cuba ext. 5s, 1949	75½	78½
Republic of Cuba ext. 4½s, 1949	67½	69
Republic of Chile 8s	99	99¼
Dominican Republic 5s	79	79½
City of Lyons 6s	74½	74¾
City of Marseilles 6s	74¼	74¾
City of Bordeaux 6s	74¼	74¾
City of Copenhagen 5½s	72¼	72¾
French Government 8s	97¼	97½
City of Paris 6s	96	96¼
Gov. of Switzerland 8s	102½	102¾
Japanese 4½s	82⅞	82½
Japanese 4½s, second series	82⅝	82½
Japanese 4s	64	64½
City of Tokio 5s	56¾	57
Un. K. of Gt. Br. & Ir. 5½s, 1921	99	99¼
Un. K. of Gt. Br. & Ir. 5½s, 1922	94¾	94⅞
Un. K. of Gt. Br. & Ir. 5½s, 1929	88	88¼
Un. K. of Gt. Br. & Ir. 5½s, 1937	85	85¼
United States of Mexico 5s	43¾	44
United States of Mexico 4s	30	31
Italy 6½s	81½	82
San Paulo 8s	97½	97¾

U. S. GOVERNMENT PRE-WAR LOANS.

Closing quotations for Government bonds:

	Bid.	Asked.
2s, r. 1930	100¾	90
4s, c. 1925	108	..
Fan 3s, c. 1961	80¼	..

Closing quotations for stocks in which there were no transactions.

	Bid.	Asked.
Adams Ex.	28	29¼
Ad Rumely pf.	49	51
Air Red.	35	37
Alas G M.	1	1¼
A A Cables	103½	110
All Realty	70	..
Am S 1st pf.	90	100
Am Bk N.	51½	52½
Do pf.	46	50
Am B Sug pf.	60	80
Am B S & Fdy	45	49
Do pf.	85½	89
Am C pf.	84½	85
Am Chicle	21½	23
Am Cot Oil pf.	63	66
Am Ice	49½	51½
Am Lin	45	47
Do pf.	84	86
Am M & G	20	25
Am Rad	70¾	71
Am Sm pf. A	61	66
Am S & R pf.	74¼	74¾
Am Sn pf.	75	85
Am Stl Fds pf.	86¼	87½
Am S Ref pf.	100¼	103
Am S Tob pf.	84	87½
Am T & C.	48½	50
Am Tob pf.	94	96
Am Wn pf	94	95
Am Wl pf	95½	97½
Am Zinc	8	8¾
Do pf.	26	28
Ann Arbor	5	15
Do pf.	16	21
Assets R.	2½	3
Asso D G 1st pf.	58	62
Do 2d pf.	45	52
A. T. & S F pf.	76¾	77
Atl Ref.	900	950
Do pf.	105	109½
Atl Fruit	6¼	6½
Atl C L.	79½	83
Atlas T.	16	18
Aus Nich.	9¾	10
Do pf.	64	68
Auto Sales	3½	5
Bald L pf.	95	100
Bar Leath	29	37
Do pf.	70	80
B'dall, A.	27	28
Batop Mn.	⅝	⅞
B'ch C'k.	34	..
Beth Steel	50	53½
Do 7% pf	90	91
Booth Fish	4½	5
B'klyn Ed.	88	95
B R T cfs.	7¼	7⅝
B U Gas	57	58
Brown Sh.	33	35
Bruns Ter.	3½	4
B. R. & P.	6	74
Do pf.	50	..
Buff & S.	70	80
Do pf.	41	49
Burns Bros	85½	87
Do pf.	105	115
Bush Ter.	..	100
Butte & S.	11½	12
But'k Co.	17	18
Cal & Ar.	44½	46
Can Bo.	40	45
Case Plow.	5¼	6½
Case (J I) pf.	80	85
Cent L pf.	84½	86
C R R of N J.	175	210
C'tain-teed	..	34
Do 1st pf.	..	80
Do 2d pf.	..	70
C. I. & Q.	200	..
C & A pf.	11	20
C & E Ill ctfs	3	4
Do pf ctf.	3	4
Chi I'n T.	59	62
Chi. St. P. M & Om.	55	65
Do pf.	85	95
C. C. C & St L.	41	44
Do pf.	82	..
C. & Pitts.	..	65
Cle. exc.	32	..
Clu-P pf.	80	86
Col F & I pf.	97	110
Do 2d pf.	44	45
Col Gr pf.	48½	50
Comp T R.	35	37
Con Cigar.	43	46
Do pf.	75	78½
Cont Car.	57	58
Do pf.	..	96
Cont Ins.	60	62
Corn P R pf.	101	103
Crex Carp.	35	55
Cruc S pf.	88	90
Cuba C S pf.	65¼	67
C-Am Sug pf.	100	..
Dav Chem.	23½	24
De B M.	14½	16
D & Co pf.	87	92
Det Ed.	96½	99
Det & M.	45	..
Do pf.	50	..
Det U Ry.	65	70
Dul S Tr.	..	17
D, S S & A.	3	4
Do pf.	5	6
Dur Hos'y.	27	35
Do pf.	85	90
Elk H Coal pf.	39½	40¼
Em Brant.	6⅝	8
Do pf.	20	38¼
End-J pf.	94	95¼
E Kodak.	600	635
Do pf.	100	105
F M & S pf.	23	26
Fisher Bdy pf.	90	98
Fisk Rub.	13½	13¾
Gen A pf.	85	90
Gen Cigar.	58	59
Do pf.	80¼	91
Do d pf.	83	85
G Oil pf.	85	89
Gen M pf.	68	70
Do 6% d.	62½	64
Do 7% d.	73½	78
Greene-C.	19	21
G, M & N.	7½	9
Do pf.	24	27
Hartman.	70	74
Hendee.	15¼	16
Hask & B.	54½	56
Hyd Steel.	14	17
Ill Cent.	86	86½
Do 1 l.	60	..
Ind Ref pf.	..	85
Int H pf.	106	109
Int Mot Tr pf.	72	74
Do 2d pf.	60	62
Int N pf.	79¾	84
Int Pa pf.	94	102
Do pf. s.	72¾	74
Int Salt.	56½	..
Iowa Cent.	4	7
Iron Prod.	32	36
Jewel Tea pf.	20¼	21
Jones B T.	20¼	23½
K C, Ft S & M pf.	60½	62½
Kayser (J)	60	70
Do 1st pf	98	120
Kelly Sp T pf.	76	80
Do 8% pf	82	92
Kelsey Wh.	38	42
Do pf.	70	78
K & D M.	3	10
Do pf.	20	..
Kresge (SS)	134	140¼
Kress (S H)	75	85
Do pf.	85	..
Lacl Gas.	39	42
L E & W.	10½	13¾
Do pf.	19½	23
L R & T.	21	22
Ligg & M.	140	151
Do, B.	130	148
Do pf.	104	105½
L-W Bisc.	35	40
Do 1st pf	95	99
Do 2d pf.	96½	115
Mah Coal.	350	700
M'kay Cos pf.	56	58
Man B'ch.	⅝	2½
Mallinson.	15	16½
Do pf.	80	85
Man Sug.	70	80
Do pf.	..	94
Marlin R.	8	9¾
Martin-P.	14½	17
Math Alk.	15½	19
Max M 1st pf.	6½	8⅝
Do 2d pf.	2	4¾
M Dep Sts pf.	96½	98¼
Mich Cent.	87	97
M. St P & S S M.	66	70
Do pf.	83	90
Do 1 l.	58¾	60
M. K & T pf.	4¼	4¾
Mon Pow.	82¼	84
Do pf.	93	99¾
Mon Ward.	16½	17¼
Mor & Ess.	65	..
Mul B pf.	90	..
N C & St L.	95	105
Nat Acme.	20½	21½
Nat Bisc.	103	104½
Nat C & S pf.	65	70
Nat Enam.	55¼	57
Nat Ld pf.	101¼	106
Nat Rys of M 1st pf.	8	11
Do 2d pf.	4¾	5
N Y, C & St L.	46	48
Do 1st pf	60	77
Do 2d pf.	55	61
N Y Dock.	20¾	21
Do pf.	45¼	50
N Y, L & W, ex d.	83	89
Nunnally.	9	10
Nova S S.	32	36
O B & B.	8¾	9½
Ohio F S.	46	50
Ont Min.	4½	5
Otis El pf.	..	90
Otis Stl pf.	70	80
Owens Bot.	47	48
Do pf.	..	100
Pac Coast.	15	30
Do 1st pf	60	100
Do 2d pf.	45	60
P G & E.	47	47½
P T & Tel.	37	43
Par & B.	18½	20
Penney pf.	85	88
Peo & Eq.	9	11½
Pere M pf.	33	40
Pierce-A pf	78¼	78
P Jones.	30¼	31½
Do pf.	68	75
P. Ft W & C pf.	116	130
Pitts & pf.	80	82
P & W Va. pf.	9	10
Seneca Cop	13	14
Sears-R pf.	100½	102
Shat-Ariz.	5¾	6
S-S S & I pf.	70	88
So P R S.	72	75
Do pf.	96	106
Stand Mill.	105	140
Do pf.	75	80
S Oil, N J.	137¼	140
Sub Boat.	7¾	8
Sup Stl 1st pf.	95	..
T Sq A S.	8⅝	8½
Tide W O.	163	173
Tob P pf.	84	87½
T. St L & W ctfs.	8½	9¾
Do pf ctfs	15	20
T C I & R. T.	53	60
Do pf.	..	95
Und Type.	143½	153
Do pf.	101	120
U B & P.	68	71
U Cig Sts.	136	200
Do pf.	100	107
U Rys Inv.	10	10½
U S C I P pf.	43¾	46
U S Ind A pf.	96	100
U S R 1st pf.	100½	102
U S Sm pf	40	42½
V R 1st pf.	74	75½
Va I, C & Coke	83	90
Weber & H	10	11
Wab pf. B	12½	14
W F Exp.	58½	65
West Pac.	24	28½
Do pf.	65¾	68½
West A B.	94¾	95
W E & M 1st pf.	50	65
W'sire Stl.	16	17
White Mtr.	39	39½
Wilson pf.	80	88
Wis Cent.	30	35
Woolworth.	111	112
Do pf.	106	111¼
Wor Pump pf, A	81	82

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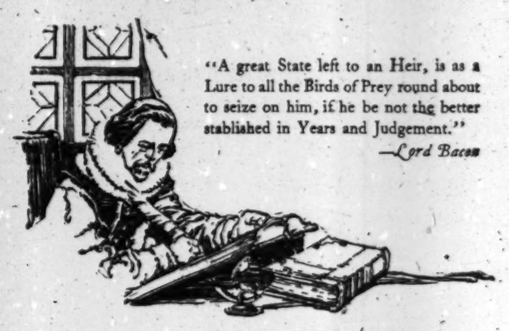

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—*Lord Bacon*

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TOTAL RESOURCES (FEB. 28, 1921) - - - - - - $893,680,782.11

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New York Central	7s	Due .... Apr. 15th,	1922-1935
Northern Pacific	7s	Due .... May 15th,	1922-1930
Pacific Fruit Express	7s	Due .... June 1st,	1925-1935
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ARGUMENTS HEARD ON WISCONSIN RATES

Supreme Court Will Take Up Case Involving Intrastate Charges Today.

ISSUED JOINED BY 43 STATES

Question Power Granted by Transportation Act to Commerce Commission—Railroads Uphold It.

WASHINGTON, March 14.—Arguments in the Wisconsin rate case will be ended in the United States Supreme Court tomorrow. This is one of the most important litigations that have come before the tribunal in years as it involves the rate structure set up by the Interstate Commerce Commission last August.

Forty-three States brought legal action on the ground that the commission had no authority to regulate fares within State borders, and injunctions were granted in a number of instances. Finally the States agreed to pool their cases and one action was brought by the State of Wisconsin.

Today arguments were made by John E. Benton, attorney for the State railway commissions and public utilities, and Alfred P. Thom, general counsel for the railway executives. Mr. Thom will end his argument tomorrow and the case will be closed by P. J. Farrell, general counsel for the Interstate Commerce Commission.

Questions Commission's Authority.

Mr. Benton argued that the Transportation act did not give the Interstate Commerce Commission new powers to control intrastate rates and that it was never the intent of Congress to bestow this authority. If the States had to conform to the Interstate Commerce Commission order the State power of regulation would be destroyed. He maintained it would be unconstitutional to allow the commission to deprive the States of their inherent power over intrastate commerce.

On behalf of the railroads Mr. Thom said:

"Either the commerce power conferred on Congress by the Constitution, standing alone; the war power, standing alone, or the power to establish post offices and post roads standing alone, is adequate to sustain the validity of the power exercised by Congress in the recent Transportation act with reference to the State rates of carriers engaged in interstate commerce. The argument is essentially unsound which concedes to the national Government the power to regulate interstate rates, which are merely the terms on which interstate commerce is conducted, and denies to it the power to regulate the standard and efficiency of the instrument of interstate commerce, which constitutes the essential condition of the very existence of interstate commerce itself—for the constitutional power of regulation is 'to foster and protect' as well as 'to control and restrain.'

"The argument is likewise essentially unsound which concedes to the national Government the power to declare and remove a discrimination of a single rate made by a State against a competitive interstate rate, but denies to it the power to declare and remove a discrimination created by a body of State rates against the entire structure of interstate commerce, for that would amount to the concession of a power to protect a detail of interstate commerce and a denial of the power to protect and preserve interstate commerce itself.

Argues for Broad Policies.

"Congress, out of deference to the States, in the enactment of the Transportation act adopted the policy of dealing directly and primarily with interstate charges and of leaving the State rates to be dealt with primarily by the States, asserting a supervisory and corrective authority over State action only in cases of discrimination against interstate commerce. No other construction of the act is tenable unless the declared purpose of the legislation is to be defeated.

"In this case there is brought to the bar of this court the broad and reasonable policy adopted by Congress to deal with the entire subject of transportation from a national standpoint and to provide for its adequacy and competency in the interest of all the people by a system which will foster and preserve its instrumentalities in full vigor and will create equality of commercial opportunity and privilege as between all its users, irrespective of their location and irrespective of the markets which they seek to reach.

"Approximately 85 per cent. of the trade of the various States moves in interstate commerce. A broad and wise policy in dealing with the instrumentalities of commerce is, therefore, a matter of supreme interest to all the States. A narrow or niggardly or selfish policy, if adopted by any one of the States through which a railroad passes, may seriously cripple and depress the commerce of every other State which the railroad serves.

"The commission is given the power and it is made its duty to protect the body of interstate and foreign commerce against undue or unreasonable preferences, prejudices and discriminations created by the act of a State or under its authority. It takes no argument to show, if the revenues permitted by a State from State traffic do not bear a proper relationship to the revenues which Congress in this act has required the commission to provide from interstate commerce, that there is an unjust and hurtful discrimination against interstate commerce."

DEFICIT FOR J. C. PENNY CO.

Loss of $355,747, Against Profits of $1,877,692 Year Before.

A deficit of $355,747 for 1920 was reported by the J. C. Penny Company compared with net profits of $1,877,692 in 1919. Gross sales were $42,846,009, the largest in the company's history, but cost of merchandise amounted to $37,182,759, leaving a profit of only $5,663,250 compared with $7,157,711 from sales of $28,783,000 the year before.

Other income amounted to $846,915. Expenses, depreciation and similar items reached $6,865,662, leaving a deficit. After the payment of common and preferred dividends there was a deficit of $1,031,566 reducing the profit and loss surplus to $2,213,459.

PENNSYLVANIA BANK CLOSES

Directors of First National Find Irregularity in Books.

BEAVER, Pa., March 14.—The First National Bank of Beaver did not open its doors for business today.

At a meeting of the Board of Directors held yesterday, at which State Bank Examiner Frank Miller was present, a notice which read "by order of the Board of Directors the First National Bank of Beaver is closed and payments suspended" was posted on the bank's door. The notice was signed by Mr. Miller, as examiner in charge, and was dated today.

Fred Wilson, Vice President of the bank, said that an examination of the bank's books disclosed an irregularity. He said the bank was closed for an investigation and to protect the interests of the stockholders.

Part of Food Products Notes Paid.

It is reported that the United States Food Products Corporation has paid off a substantial amount of the $6,000,000 notes which fell due yesterday and that the remainder has been extended.

COTTON IRREGULAR AT MARKET'S CLOSE

Futures Ease Off 10 to 20 Points, but Most of Losses Are Regained.

The Liverpool market was somewhat firmer yesterday than had been expected. This, together with some foreign buying, helped to sustain the New York market during the forenoon, when business was on a small scale. In the afternoon, thanks mainly to weakness in the stock and produce markets, cotton futures eased off 10 to 20 points, the distant months losing less than the near months. But before closing time most of the losses were regained and at the end of the day changes were irregular, ranging from 5 points down to about as many up.

News was extremely scarce and trading interest was lacking. The commission houses did little, and Wall Street came in only on occasion and then moderately. The South was not much of a factor either. All in all, it was one of the most featureless markets we have had in a long time.

In the South there was little doing. The spot markets were quiet and prices were scarcely changed. There was a slight demand, but where changes were made they were on the side of decline. New Orleans also was quiet, closing about as steady as the New York futures market.

News from the trade was negative. Little more is said of price reductions, but it would not be surprising to hear of some new ones in certain lines. Still the trade here does not look for further wholesale scaling down of prices, for the mills have been pretty well through that and spot prices are hardly likely to go much lower.

Exports over the week-end were only 25,151 bales, which is lower than usual recently at such time. This, though, is a time for light exports.

Yesterday's quotations follow:

	Open.	High.	Low.	Close.	Previous Day.
March	10.80	10.99	10.94	10.96	11.00
May	11.45	11.59	11.31	11.50@11.52	11.50
July	11.90	12.05	11.75	11.96@11.98	11.94
Oct.	12.48	12.52	12.30	12.45	12.50
Dec.	12.66	12.67	12.57	12.66	12.70
Jan.	12.68	12.69	12.60	12.71	12.70

The local market for spot cotton was quiet, down 10 points to 11.30c middling upland; sales, 2,400 bales.

Southern spot markets were: Galveston 12.00c, unchanged; New Orleans 10.75c, unchanged; Savannah 11.50c, unchanged; Augusta 10.50c, unchanged; Memphis 11.50c, unchanged; Houston 10.60c, down .15; Little Rock 11.50c, unchanged.

Yesterday's cotton statistics were:

	Yesterday.	Last Wk.	Last Yr.
Port receipts	14,440	25,121	14,274
Exports	10,026	14,240	1,025
Exports, season	3,522,078	3,449,937	4,695,959
New York stocks	127,197	125,226	51,478
Port stocks	1,413,205	1,423,932	1,329,129
N. Y. arrivals	615	624	....

Liverpool cables: Spot cotton was in good inquiry at 6.86d for middling. Sales, 5,000 bales, of which American 4,000. Imports, 10,000 bales, of which American 8,000. Future opened quiet, 2 to 9 points down and closed steady, 1 point up to 8 points down from Friday. Prices, March, 7.24d; May, 7.41d; July, 7.53d; September, 7.65d. Manchester: Yarns and cloths were dull.

FILMS NET $4,596,129.

Famous Players-Lasky Corporation Reports Profits of $21.77 a Share.

The Famous Players-Lasky Corporation for 1920 reports operating profits of $7,826,159, an increase of $3,693,174 over 1919. Net profits after Federal taxes and preferred dividends were $4,596,129, equivalent to $21.77 a share earned on the 208,403 shares of common stock of no par value issued. In 1919 net profits were $3,066,319, or the equivalent of $15.36 a share on the 199,403 shares of stock outstanding at the close of that year. The income account compares as follows:

	1920.	1919.
Oper. profit	$7,826,159	$4,132,985
Fed. taxes and charges	*2,489,030	1,000,000
Net profit	5,337,129	3,132,985
Preferred dividends	741,000	66,666
Common dividends	1,671,246	
Surplus	2,924,883	3,066,319

*Includes $257,477 sundry exceptional items properly chargeable to prior years.

Virginia I., C. & C. Profits Increase.

The Virginia Iron, Coal and Coke Company reports for the year 1920 gross income of $16,346,588, as compared with $10,271,985 in 1919. Net income, after interest and Federal taxes, amounted to $2,140,053, equivalent to $21.40 a share on the $10,000,000 capital stock, as compared with net profits of $1,075,329, equal to $11.85 a share, earned in the year previous. The surplus for 1920 after payment of dividends was $1,867,869.

Reynolds Tobacco Nets $10,691,294.

The R. J. Reynolds Tobacco Company reports net profits for 1920 of $10,691,294 after all charges, including Federal taxes. This was equal to $3.87 a share on the $60,000,000 Class A and B common stock of $25 par value. In 1919 the company earned $11,272,754 net. Dividends in 1920 amounted to $5,000,000, compared with $3,100,000 the year before. The surplus after dividends for 1920 amounted to $5,961,294.

Deere & Co. Net Income $4,647,718.

Deere & Co. report for the year ended Dec. 31, 1920, net income, after charges and Federal taxes, of $4,647,718, or the equivalent of $12.27 a share on the $17,904,400 common stock after the payment of the regular preferred dividends. In 1919 the company earned $5,257,177, or the equal of $15.67 a share on the common stock.

McKnight on Liggett-Myers Board.

C. J. McKnight has been elected a director of the Liggett & Myers Tobacco Company, and all the other directors have been re-elected.

PRODUCE MARKETS.

BUTTER—Receipts yesterday, 5,832 packages. Market steady, buyers operating close to immediate needs. Creamery, higher than extras, a pound, 48@48½c; extras, (92 score), 47¼@47½c; firsts (90 to 91 score), 45½@47c; firsts (88 to 89 score), 42@44½c; seconds (83 to 87 score), 37@41c; lower grades, 33@36c; unsalted, higher than extras, 51@51½c; extras, 50@50½c; firsts, 43@49c; seconds, 37@41c; held or storage, extras, 43@44c; firsts, 38@42c; seconds, 30@37c; lower grades, 27@29c; Danish casks, fresh, 46½@47½c; State dairy tubs, finest, 45@47c; good to prime, 39@44c; common to fair, 28@38c; ladles, current make, firsts, 27@28c; seconds, 23@23½c; lower grades, 21@22½c; packing stock, current make, No. 1, 23@23½c; No. 2, 22c; lower grades, 18@21c.

EGGS—Receipts yesterday, 23,332 cases. Trade slightly better and tone steadier. Fresh gathered, extras, dozen, 35½@36c; extra firsts, 34½@35c; firsts, 32@34c; seconds, 29½@31c; dirties, No. 1, 28@30c; checks, fair to choice, dry, 26@27½c; State, Pennsylvania and nearby Western hennery whites, extras, 44c; extra firsts, 42@43c; firsts, 39@41c; gathered whites, firsts to extra firsts, 39@42c; under grades, 34½@38c; Pacific Coast, white, extras, 44c; extra firsts, 43c; firsts, 40@42c; undergrades, 38@39c; pullets, 35@37c; other Western and Southern gathered whites, 35@40c; State, Pennsylvania and nearby Western hennery browns, extra, 38@40c; gathered brown and mixed colors, graded extras, 36c; firsts to extra firsts, 35@35c.

SILVER BULLION.

Bar silver in London was up ¾d. at 32½d. per ounce. New York price for domestic bar silver unchanged at 99½c per ounce, the Mint price; "foreign" silver 1c at 57½c.

Range of prices for silver bullion for the year to date:

	Highest.		Lowest.	
London	42½d	Jan. 5	30⅝d	Mar. 5
New York	68⅝c	Jan. 6	52⅝c	Mar. 6

Range for the year 1920:

London	89½d	Feb. 11	38½d	Dec. 10
New York	$1.37	Jan. 13	59½c	Dec. 10

TESTIFIES HETTRICK UPHELD THE CODE

Master Plumber Quotes Its Author as Saying That Government Approved Practice.

WAS THREATENED, HE SAYS

Told There Would Be a "Show-Down" If He Did Not Make Peace, Asserts Witness.

John C. O'Neill of Clark & O'Neill, master plumbers, 1,300 Broadway, testifying yesterday before Supreme Court Justice McAvoy and a jury at the trial of John T. Hettrick and six others on a charge of violating the Donnelly Anti-Trust law, declared that Hettrick informed him that the Code of Practice had the backing of the Government.

O'Neill said that Hettrick, who originated the Code of Practice, explained that every time a man went into bankruptcy the Government was affected adversely. He said that in arranging a scheme whereby he was enabling plumbers to prosper he was preventing bankruptcies and performing a patriotic service and that the code had the backing of the Government.

Questioned by Special Deputy Attorney General Kenneth M. Spence, O'Neill said he once withdrew from the code by walking out of a meeting and took several jobs without submitting bids to Hettrick. After he took the first one William L. Doran, President of the Journeymen Plumbers, came to him and advised him to make peace with Hettrick, he said.

O'Neill went to see Hettrick, who wanted him to pay 4 per cent. of the contracts obtained without submitting bids. He refused and subsequently had three talks with Doran, who continued to advise him to make peace with Hettrick.

On Doran's urging, the witness said, he called on Hettrick, who said he would have to make peace, "or there would be a show-down on the job."

"I said, 'Let's have a show-down,'" he testified.

"What did you understand him to mean by the expression 'show-down'?" asked Mr. Spence.

"I understood him to refer to labor troubles, or other ways of stopping my work," replied O'Neill.

O'Neill told Hettrick that his (O'Neill's) brother, an attorney, pronounced the Code of Practice illegal. Hettrick said the opinion was incorrect and said the scheme was perfectly legal. The witness said that he doubted Hettrick's power to stop work on his contracts, but he was rather concerned about the threat, so he made his peace with the lawyer. He agreed to pay 4 per cent. on a contract that was about to begin and $1,000 on a previous job.

A letter from Clark & O'Neill to Hettrick, dated Feb. 11, 1920, was introduced into the evidence. It stated that a check for $1,500 had been sent to Hettrick on the previous day. An item of $500 represented a 2 per cent. compensation on a jo babout to begin and $1,000 was added pursuant to the "understanding" arrived at between the witness and Hettrick.

The cross-examination by Charles H. Hyde, of counsel for Hettrick, was meant to show that Hettrick was unable to make trouble for O'Neill because the union rules prevented him, at Hettrick had no power to call strikes. O'Neill knew that under the union rules Hettrick had no power to make trouble for him, but he said the rules were not always enforced. Nathaniel Cohen, counsel for Doran, got O'Neill to admit that Doran made no threats, but merely gave friendly advice in the interest of maintaining peace in the business. Hettrick, however, did make threats, insisted O'Neill.

The case for the State will probably close tomorrow or Thursday. The trial will continue this morning.

Central Coke's 1920 Net Up.

The Central Coal and Coke Company reports gross profits of $1,538,900 for 1920, which represents an increase of $1,246,059, as compared with 1919. Net income for the year, including other income, amounted to $1,729,574, an increase of $986,209.

FINANCIAL NOTES.

The Public Utilities Commission of Utah has handed down an order granting the Utah Power and Light Company, an operating subsidiary of the Utah Securities Corporation, a general increase in its power rates, effective March 24. The application for the increase had been pending for more than a year.

The Bank of New York National Banking Association, the oldest bank in the State, announces the 137th anniversary of its organization. It was organized by Alexander Hamilton in March, 1784, being chartered as a national bank in June, 1865.

Ralph T. Crane, manager of Member Bank Relations of the Federal Reserve Bank of New York, has become associated with Brown Brothers & Co.

Charles G. Frisbie, formerly of Frisbie & Co., is now associated with Eastman, Dillon & Co. as their Connecticut representative.

Sterrett Tate, formerly of N. L. Carpenter & Co., has been appointed manager of the cotton department of W. E. Hutton & Co.

The Board of Directors of the Dodge Manufacturing Company has authorized the payment of the regular 1¾% dividend on the preferred stock payable April 1, 1921, to holders of record March 21, on which date they have ordered the preferred stock books closed, to be reopened April 1, 1921, and the regular quarterly 1½% and 1% special dividend on the common stock payable April 1, 1921, to holders of record March 24, 1921, making a total of 2½% dividend on the common stock.

MINING STOCK QUOTATIONS.

SAN FRANCISCO.

COMSTOCK.			
Best & Belcher	.22	Extension	.61
Bullion	.12	Florence	.03
Chollar	.06	Gold Reef	.04
Concordia	.08	Hasbrouck	.04
Con. Virginia	.72	Kernick	.10
Gould & Curry	.09	Knox	.21
Hale & Norcross	.20	Midway	.02
Jacket	.10	Myra	.08
Justice	.10	Pay	.07
Mexican	.17	Revert	.03
Ophir	1.55	Rosetta	.02
Potosi	.06	Silver	.02
Savage	.09	Verdi	.03
Seg. Belcher	.08	Victory	.04
Scorpion	.04	West	.11
Sierra Nevada	.07	Western	.02
Union	.35	Zone	.23
Utah	.03	GOLDFIELD.	
TONOPAH.		Booth	.03
Belmont	1.05	Consolidated	.08
Cash Boy	.06	Crackerjack	.06
Jim Butler	.14	Development	.02
McNamara	.14	Florence	.35
McNamara Cresc.	.12	Fraction	.02
Midway	.14	Great Bend	.02
Monarch	.03	Jumbo Exten	.07
North Star	.06	Lone Star	.04
Rescue	.17	Silver Pick	.05
Tonopah Exten	1.30	Spearhead	.03
Tonopah '76	.05	OTHER DISTRICTS.	
West End	.95	Arrowhead	.10
West Tonopah	.04	Boundary Mtn	.20
DIVIDE.		Broken Hills	.18
		Bullwhacker	.58
Alto	.04	Croesus	1.77½
Apex	.02	Hamilton	.16
Belcher	.04	Holly	1.62½
Belcher Exten	.05	Round Mountain	.15
Ben-Hur	.03	Silver Hills	.38
Brougher	.14	Simon	.48
Butte	.02	Sterling	.03
Divide Tonopah	1.27½	Uncle Sam	.21
Dividend	.08	White Caps	.08
East Divide	.02		

COLORADO SPRINGS.

	Bid.	Asked.		Bid.	Asked.
Cresson	1⅛	1¼	Isabella	4	4½
Dr. J'pot.	2⅞	4½	Mary McK.	4½	7
Elkton	3⅝	3¾	Portland	44	47
El Paso	8	11	U. Gold M.	9⅛	9¾
Golden C.	64	66	Vindicator	18	20
Granite	8	14	Rose Nicol.	3	5

BOSTON CURB.

	Bid.	Asked.		Bid.	Asked.
Ariz Exten.	14	15	Iron Cap	6⅛	6½
Ariz Silver.	4	5	La Rose	20	30
Black H.	8	10	Majestic	10	15
Bost Mon.	67	69	Mex Met.	..	30
Calaveras	1⅛	1¼	Midway M.	..	15
Chief Con.	2⅝	2⅞	Monarch	..	15
Crystal, n.	31	34	Mut D T.	52	55
Denbigh	..	9	Nat L & Z.	..	3
Eagle B B.	2	2¼	Nixon	8	7
Eureka C.	1⅛	1¼	Rainier	11	12
Fortuna	..	4	Seven Met.	7	9
Gadsden	40	55	Silver Reef	5	6
Homa	6	7	U V Ext.	24	25
Iron Blossom	15	[illegible]	Yukon	[illegible]	[illegible]

FEDERAL RESERVE DATA.

Comparisons of Present Position With Various Preceding Periods.

The detailed weekly statement of the twelve separate Federal Reserve Banks makes the following comparison in ratio of cash reserve to deposits and note liabilities with the preceding week, with the last week of 1920 and with the corresponding week last year:

	Mar. 11.	Mar. 4.	Dec. 30.	Year ago.
Boston	61.8	62.1	55.3	45.9
New York	41.8	42.2	40.0	39.0
Philadelphia	57.0	55.7	54.2	41.4
Cleveland	69.3	69.2	59.1	45.0
Richmond	50.0	49.8	45.4	40.5
Atlanta	45.8	43.2	40.7	47.2
Chicago	50.7	51.7	40.4	41.8
St. Louis	56.6	54.7	44.5	43.7
Minneapolis	50.4	48.5	39.8	48.4
Kansas City	48.9	47.7	41.4	45.0
Dallas	39.6	39.1	41.8	49.0
San Francisco	54.1	52.0	49.3	45.4
Total system	50.9	50.8	45.4	42.5

During last week the amount of bills rediscounted by Reserve Banks for other Reserve Banks increased from $12,399,000 to $13,455,000. The only rediscounting bank was again Cleveland, and the only borrowing bank Dallas, which has been the case ever since Feb. 11. The high mark of such rediscounts during the past season was $247,073,000 on Oct. 29, 1920.

Amount advanced between Reserve Banks on bankers' acceptances decreased last week from $18,879,000 to $13,702,000. Except for $25,000 borrowed by the San Francisco bank on such collateral, New York was last week the only borrower, the lenders being, as in the previous week, Boston, Philadelphia, Cleveland and San Francisco. The season's high mark for this class of inter-reserve borrowings was $69,938,000 on Feb. 4.

Highest and lowest reserve percentages for 1921 to date:

	High.	Low.
Fed. Res. system	50.9, Mar. 11	46.4, Jan. 7
N. Y. Res. Bank	42.2, Mar. 4	38.1, Feb. 4

Highest and lowest percentages for the full year 1920:

	High.	Low.
Fed. Res. system	45.5, Dec. 17	42.2, May 14
N. Y. Res. Bank	43.7, Sep. 25	37.1, Feb. 21

Highest and lowest outstanding rediscounts of the Federal Reserve system during the past year to date, figures in thousands of dollars:

Secured by	Highest.	Lowest.
Gov. col.	$1,104,536, Jan. 7	$981,840, Mar. 4
Other col.	1,502,813, Jan. 7	1,359,665, Mar. 4

Highest and lowest amounts of outstanding Federal Reserve note circulation for the present year to date, and for the four preceding calendar years, were as follows. The figures are in thousands of dollars:

	High.	Low.
1921	$3,270,023, Jan. 7	$3,005,840, Mar. 11
1920	3,404,931, Dec. 23	2,850,944, Jan. 30
1919	3,057,646, Dec. 26	2,450,729, Jan. 31
1918	2,685,244, Dec. 28	1,234,934, Jan. 25
1917	1,246,488, Dec. 28	259,768, Jan. 26

Certificates of Indebtedness.

Following are the closing prices bid in the open market yesterday for United States certificates of indebtedness of the different issues:

Maturity.	Per Cent.	Yesterday. Bid.	Yesterday. Asked.	Saturday. Bid.	Saturday. Asked.	Present Yield.
April	5½	100	100⅛	100	100⅛	4.87
May	5¾	100	100⅛	100	100⅛	5.25
*June	5¾	100	100⅛	100	100⅛	5.20
*June	6	100⅛	100⅛	100⅛	100⅛	5.20
July	5½	100	100⅛	100	100⅛	5.30
August	6	100⅛	100⅛	100⅛	100⅛	5.50
*September	6	100⅛	100⅛	100⅛	100⅛	5.50
October	5¾	100	100⅛	100	100⅛	5.50
*December	6	100⅛	100	100⅛	100⅛	5.50

*Acceptable in payment of Federal taxes on the dates of maturity.

FOREIGN SECURITIES.

	Rate.	Due.	Bid.	Asked.
Argent. (unlisted)	5 Sept.,	1945	64	65
Belgian (restor's)	5	1934	67	68½
British Victory	4	....	296	311
British Fund	4	1960	271	286
Brit. Nat. W. L.	5	1922	382	397
Brit. Nat. W. B.		1927	371	386
Brit. Nat. W. L.	5	1929	369	384
Canada	5½ Nov.,	1933	85¾	86⅞
Canada	5½ Dec.,	1937	86¾	87⅞
French Govt. Vic.	5	1931	54¼	56¼
French Loan, '17	4	1943	46¼	47¼
French Prem.	5 Loan of	'20	68¾	71
Italy Treas.	5	1925	34	36
Italy Treas.	5	....	27¾	28¾
Russia, ruble bds.	5½ Feb.,	1926	10	14
Russia	5½	1921	14½	17½
Sweden	6 June,	1939	79¼	80
Switzerland	5½	1929	81¾	82¼

DECLARED DIVIDENDS.

Company.	Rate.	Period.	Payable.	Holders of Recd.
Canadian Loco.	2	Q	Apr. 1	Mar. 20
Do pf.	1¾	Q	Apr. 1	Mar. 20
Cent. Teresa Sug. pf.	2	Q	Apr. 1	Mar. 15
Dom. Canners pf.	1¾	Q	Apr. 1	Mar. 19
Genl. Cigar deb. pf.	$1.75	Q	Apr. 1	Mar. 25
Hupp Motor Car pf.	1¾	Q	Apr. 1	Mar. 19
Int. Harvester	$1.75	Q	Apr. 15	Mar. 25
McCrory Stores pf.	1¾	Q	Apr. 1	Mar. 21
Prairie Oil & Gas	$3	Q	Apr. 30	Mar. 31
Do pf.	$3	Ex	Apr. 30	Mar. 31
Spanish Riv. P. & P. com. and pf.	1¾	Q	Apr. 15	Mar. 31

SHORT TERM NOTES.

Security.	Rate.	Due.	Bid.	Ask.	Yld.
Alum. Co. Am.	7	Nov., 1925	96¼	96¾	7.85
Am. Chicle	6	Oct. 21, '22	91	97½	..
Am. Chicle	6	Oct. 23, '25	80	93¾	..
Am. Chicle	6	Oct. 26, '27	80	87½	..
Am. Cot. Oil	6	Sep. 2, '24	88½	90¼	9.25
Am. T. & T.		Oct., 1922	96½	96⅞	9.35
Am. T. & T.	6	Feb., 1924	94⅞	95¼	7.80
Am. Th'd Co.	6	Dec., 1928	93½	95⅞	6.80
Am. Tobacco	7	Nov., 1921	100	100⅛	6.00
Am. Tobacco	7	Nov., 1922	100¼	100⅜	6.60
Am. Tobacco	7	Nov., 1923	99¾	99⅞	7.10
Anaconda Co.	6	Jan., 1929	86⅞	86⅞	8.30
Anaconda Co.	7	Jan., 1929	92⅛	93¼	8.20
A. A. O., Ltd.	7½	Apr., 1925	99⅜	99⅝	7.55
Arm. & Co.	7	July 15, '30	96¼	96⅞	7.50
Bell T. Can.	7	Apr., 1925	94½	95	8.35
Beth. St. Cor.	7	July 15, '22	98⅞	99¼	7.65
Beth. St. Cor.		July 15, '23	96⅞	97½	8.25
Can. Pac. Ry.	6	Mar., 1924	94⅞	95¼	7.85
Cent. Arg. R.	6	Feb., 1927	79	82	10.05
C., R. I. & P.	6	Feb., 1922	96¼	97½	8.60
C. de P. Cop.	8	Jan., 1931	101½	102½	7.65
Con. Gas. Co. of N. Y.		Dec., 1921	99½	99⅞	8.15
Cudahy Pack.	7	July 15, '23	97½	98⅞	7.80
Fed. Sug. R.	6	Nov., 1924	92½	95	8.20
The B. F. Goodrich Co. cv.	7	Apr., 1925	88	89¾	..
Gulf Oil Corp.	6	July, 1921	90½	100	6.00
Gulf Oil Corp.	6	July, 1922	99½	100	6.00
Gulf Oil Corp.	6	July, 1923	94	95½	8.00
H. J. Heins Co.	7	Dec. 1, '30	97	97⅞	7.30
Hocking Val.	6	Mar., 1924	91⅛	93	8.80
Int. Rap. Tr.	7	Sep., 1921	67½	69	..
Kan. C. Ter.	6	Nov., 1923	96½	97½	7.10
Kennecott C.	7	Feb., 1930	90½	92	8.25
Laclede Gas	7	Jan., 1929	89½	91	8.50
Lig. & Myers	6	Dec., 1921	98½	99	7.05
Nat. C. & S. 10-year	8	....	91	93	9.10
Penn. Co.	4½	June 15, '21	99¼	99½	6.50
Phila. Co.	6	Feb., 1922	95¼	96¼	9.75
Proc. & G.	7	Mar., 1922	100	100⅛	6.75
Proc. & G.	7	Mar., 1923	100¼	100⅞	6.55
Pub. S. Corp. of N. J. cv.	7	Mar., 1922	87	89	..
R. J. Ry'lds T.	6	Aug., 1922	97	97½	7.65
Sears-Roeb'k.	7	Oct. 15, '21	98¾	99	9.05
Sears, R. & C.	7	Oct. 15, '22	94⅞	95	10.70
Sears, R. & C.	7	Oct. 15, '23	94½	94½	9.50
Sinc. C. O. C.	7	May 15, '25	90¼	90⅞	10.05
Solvay & Co.	8	Oct., 1927	99½	100½	7.90
Southern Ry.	6	Mar., 1922	95½	96¼	10.00
S'west B. T.	7	Apr., 1925	96¼	96⅞	7.90
Stand. Oil Co. (Cal.)	7	Jan., 1931	101½	101⅝	6.75
St. Oil N. Y.	7	Jan. 25, '31	101	103	..
Swift & Co.	7	Aug. 15, '21	98⅞	99¼	8.25
Swift & Co.	7	Oct. 15, '25	96⅞	97	7.85
The Tex. Co.	7	Mar. 1, '23	98⅜	98¾	7.55
Utah Sec. Co.		Sep., 15, '22	86	90	..
West. El. cv.	7	Apr. 19, '25	98¾	99½	7.20

EARNINGS.

Railroads.

CENTRAL OF GEORGIA for January—

	1921.	1920.	1919.
Gross	$1,788,910	$2,411,343	$1,658,806
Def. aft. taxes	104,680	*517,850	*3,264
Net op. deficit	80,592	*482,619	851

*Income.

CHICAGO GREAT WESTERN for January—

Gross	2,036,297	2,257,561	1,653,617
Bal. aft. taxes	54,348	363,868	43,955
Net op. income	1,016	302,383	*10,655

*Deficit.

DENVER & RIO GRANDE for January—

Gross	2,981,378	3,420,842	2,568,465
Bal. aft. taxes	400,707	1,058,437	414,944
Net op. income	447,065	1,020,476	425,653

NEW YORK, NEW HAVEN & HARTFORD for January—

Gross	8,656,046	10,313,075	7,336,774
Def. aft. taxes	1,542,837	*899,600	583,226
Net op. deficit	1,795,841	*594,614	846,829

*Income.

PENNSYLVANIA RAILROAD LINES for January—

Gross	44,640,210	39,975,473	37,950,370
Def. aft. taxes	525,759	3,071,117	971,284
Net op. deficit	1,153,667	3,199,875	1,235,605

WEST JERSEY & SEASHORE for January—

Gross	839,097	704,233	735,887
Def. aft. taxes	189,922	349,621	238,610
Net op. deficit	201,034	378,677	250,326

ST. LOUIS SOUTHWESTERN SYSTEM for January—

Gross	2,152,414	2,332,117	1,499,797
Bal. aft. taxes	247,819	254,333	*20,063
Net op. income	227,453	307,972	*12,624

*Deficit.

Public Utilities.

SCHENECTADY RAILWAY CO. for February—

	1921.	1920.	Decrease.
Gross	143,641	139,109	*4,532
Net aft. taxes	4,594	9,903	5,309
Total income	4,786	9,992	5,206
Def. aft. chgs.	7,474	2,455	*5,019
2 mos. gross	317,779	297,740	*20,039
Net aft. taxes	29,931	34,292	4,361
Total income	30,253	34,482	4,229
Sur. aft. chgs.	5,685	9,535	3,850

*Increase.

BRAZILIAN TRACTION, LIGHT & POWER CO., LTD., for January—

Gross, milreis	12,875,000	9,655,000	3,220,000
Net earnings	6,217,000	5,110,000	1,107,000

KEYSTONE TELEPHONE CO. for February—

Gross	144,324	140,922	3,402
Net aft. taxes	42,870	56,467	*13,597
Sur. aft. int. chgs.	4,737	21,180	*16,443
2 mos. gross	288,963	286,573	2,390
Net aft. taxes	83,564	110,529	*26,965
Sur. aft. int. chgs.	7,593	39,628	*32,035

*Decrease.

MANILA ELEC. RAILROAD & LIGHTING CORP. for February—

Gross	306,138	278,243	27,895
Net aft. taxes	118,120	96,565	21,555
Total income	118,371	96,759	21,612
Sur. aft. chgs.	67,465	64,765	2,700
12 mos. gross	3,489,990	2,710,349	779,641
Net aft. taxes	1,270,387	801,842	468,545
Total income	1,271,436	804,499	466,937
Sur. aft. chgs.	821,422	449,076	372,346
Bal. af. pf. div	521,422	149,076	372,346

Miscellaneous.

McCRORY STORES CORPORATION—

Feb. sales	1,893,491	1,707,988	185,503
2 months	2,796,849	2,591,113	205,736

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BRISK FOREIGN RUN IN CHICAGO WHEAT

But Sales Estimated at 4,000,000 Bushels Do Not Save Market From Declins.

Special to The New York Times.

CHICAGO, March 14.—Wheat made its highest price at the opening and the lowest shortly before the close, advancing 1½@3 cents early, on buying by cash houses to remove hedges on export sales to the British Commission; but the bulge brought out heavy selling through commission houses and brokers who usually act for the leading local long, and the market faded away rapidly, the inside figures showing 6¼@7⅝ cents under the high, with the finish within 1 cent of the bottom and net losses of 4 cents. Corn and oats were affected by the action of wheat and closed 1 cent lower on corn and ¾ on oats.

The revival in the export demand was not unexpected, as the British Commission asked for offers Saturday night; and, with domestic grain below a parity with Argentine, the leading European buyers bought in the cheapest market. Sales were made to Italy, France, Spain and Holland, as well as to the British, the bulk of the 3,000,000 bushels disposed of being on the basis of 21@22 cents over May free on board the Gulf for the first half April loading. Included in the sales were 200,000 bushels durum to Italy.

Numerous stop loss orders were uncovered on the way down today, and there were a large number of unfilled stops under $1.46 for May at the close. The buying that checked the break was on resting orders and by holders of bids. The leading long interest has been gradually slipping out of its line for over a week, selling as fast as the market would absorb the grain. At the low point today, wheat was within 5@8¼ cents, corn 4@4½ and oats 1⅜@1⅝ of the inside figures of the crop.

With crop reports from the United States and Europe generally of a very favorable character, and a lack of outside speculation combined with liquidation, the trade, after the close, was inclined to look for a still lower level of values, although it was generally claimed that, should the leading long interest start to support the market on a break, it might result in a very sharp upturn, especially as the scattered long interest has been materially reduced.

Minneapolis deliveries today aggregated 323,000 bushels, and March there went to ½ cent under May at one time, closing at the same figure as the May. It would not be surprising if further export business were reported tomorrow, as some of the best posted cash interests claimed, after the close, that total sales today were between 4,000,000 and 5,000,000 bushels.

Country offerings in the Southwest were light and it is generally believed that a good part of the grain was speculative and the cash must be bought later.

A decrease of 1,423,000 bushels in the visible supply of wheat brought the total down to 26,399,000, against 27,822,000 a week ago, and 48,414,000 last year. Corn increased 3,236,000 bushels and is 26,977,000 against 23,741,000 the previous week and 5,281,000 last year.

Primary receipts of wheat today were 1,159,000 bushels; week ago, 1,521,000; year ago, 1,124,000. Shipments were 736,000 bushels; week ago, 599,000; year ago, 307,000.

Corn receipts were 1,566,000 bushels; week ago, 1,968,000; year ago, 1,046,000, and shipments, 974,000 bushels; week ago, 1,017,000; year ago, 394,000.

Today's Chicago prices for the principal commodities were as follows:

WHEAT.

	High.	Low.	Close.	Prev. Close.
March	$1.60¾	$1.54½	$1.55	$1.59
May	1.53½	1.45¾	1.46½	1.50⅝

CORN.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	69⅞	67⅞	68	69	1.55⅞
July	71⅞	70⅝	70⅝	71½	1.48⅝

OATS.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	45⅛	42	42½	42⅞	.85½
July	44⅝	43¼	43½	44¼	.78¼

RYE.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	1.40	1.35¼	1.35½	1.39¼	1.74⅝
July	1.20½	1.14¼	1.14½	1.18	1.68¼

PROVISIONS.

	High.	Low.	Close.	Prev. Close.	Last Year.
Lard—					
May	11.95	11.55	11.75	11.97	21.65
July	12.30	11.95	11.95	12.25	22.35
Ribs—					
May	11.62	11.10	11.40	11.62	18.65
July	12.00	11.50	11.70	11.92	19.15
Pork—					
May	21.00	20.55	20.90	21.45	36.00

COMMODITY PRICES.

Foodstuffs Generally Weak and at Lower Levels—Coffee at Record Price.

With few exceptions in the general list given below of commodities traded in for cash in the local wholesale markets, yesterday's price trend was downward. In the grains, wheat declined 6 cents, corn 1¼ cents and oats 1 cent per bushel, and flour, Minnesota, 25 cents per barrel. Among the groceries, coffee declined ¼ of a cent per pound, to a record low price since 1914; sugar was unchanged. No change was noted in either butter and eggs in the dairy products. In provisions, lard declined 10 cents per hundred pounds; beef and pork unchanged. In the metals, lead dropped 10 cents per ton, with copper up ⅛ of a cent per pound, and tin, class A, 75 cents per ton. In the textiles, spot cotton declined 10 cents per hundred pounds, with printcloths unchanged.

Following are the cash prices for the principal commodities in the wholesale market at the close of business Monday, a week before and a year ago.

FOODSTUFFS.	Mar. 14, 1921.	Mar. 7, 1921.	Mar. 14, 1920.
Wheat, No. 2 red	$1.77	$1.90	$2.35
Corn, No. 2 yellow	.84½	.88⅝	1.78
Oats, No. 2 white	.54½	.57½	1.03
Flour, Minn. patent	9.00	9.50	14.75
Coffee, No. 7 Rio	.05⅝	.06¼	.14⅝
Sugar, granulated	.08	.07⅝	.14
Butter, cream, 92 score	.47½	.53	.68
Eggs, fresh-gath. firsts, per doz.	.34	.36	.44
Lard, prime	12.25	12.30	21.75
Pork, mess	31.00	31.00	42.00
Beef, family	28.00	28.00	21.00
METALS.			
Iron, 2X, Phila	28.00	28.50	46.00
Steel billets, Pitts	43.50	43.50	60.00
Lead	4.10	4.20	9.50
Copper	11.87½	12.25	18.50
Tin	29.00	28.75	62.25
TEXTILES.			
Cotton, mid. upland	11.30	11.55	41.00
Printcloths	.04½	.04⅝	.15¼

Highest and lowest prices for the year 1921 to date are as follows:

	Highest		Lowest	
Wheat	$2.12	Jan. 12	$1.78½	Feb. 3
Corn	.96⅝	Jan. 3	.82	Jan. 31
Oats	.60⅝	Jan. 3	.52	Feb. 3
Flour	10.50	Jan. 13	9.00	Feb. 5
Coffee	.07½	Jan. 12	.05⅝	Mar. 14
Sugar	.08	Jan. 3	.06½	Feb. 3
Lard	13.85	Jan. 7	11.95	Feb. 21
Butter	.57	Jan. 3	.43	Feb. 8
Eggs	.79	Jan. 17	.34	Mar. 9
Pork	32.50	Feb. 2	29.00	Jan. 11
Beef	29.00	Jan. 28	26.00	Jan. 3
Iron	33.25	Jan. 25	28.00	Mar. 10
Steel	43.50	Jan. 3	43.50	Jan. 3
Lead	5.25	Jan. 19	4.00	Feb. 28
Copper	13.00	Jan. 4	11.75	Mar. 11
Tin	39.50	Jan. 10	27.75	Mar. 9
Cotton	18.25	Jan. 10	11.20	Mar. 2
Printcloths	.06	Jan. 19	.04½	Mar. 11

SUBSCRIPTION RIGHTS.

	Rights Expire.	Yesterday Bid.	Yesterday Ask.	Saturday Bid.
Celluloid	Mar. 31	2½	4	2
Chesebrough Mfg	Mar. 31	..	¼	..
Loco. Superheater	Apr. 5	⅛	⅞	⅛
Reading Co.	..	13½	14	13¼
Seaboard Nat. Bank	Apr. 14	310	335	315
Shaw (W. W.)	Mar. 19	18	20	18
Texas Co.	..	1⅝	1¾	1⅝
U. S. Envelope Co.	Mar. 19	14	17	17

CURB TRANSACTIONS

MONDAY, MARCH 14, 1921.

INDUSTRIALS.

Sales.		High.	Low.	Last.
7,950	‡Acme Coal.	1⅛	1	1⅛
1,000	‡A Pack Inc	17⅝	16¼	17⅝
100	‡Alumin Mfg	16	16	16
400	‡Am Refrig.	1¼	1¼	1¼
200	Auto Fuel S	46	45	45
100	‡Blackwell C	1	1	1
1,500	‡Br-Am T c.	12¾	12½	12¾
1,700	‡ Do reg...	12⅝	12½	12½
500	‡Car L & P..	2⅝	2	2⅛
50	‡Comw Fin..	18	18	18
150	Do pf S D.	47	45	47
1,200	‡Dur M w i	21	20½	21
500	‡Em Food P	3	2⅝	3
100	‡Farrell Coal	15	15	15
200	‡Gt L D & D	90	89	89
1,200	‡Heyden C..	1⅜	1⅝	1⅝
1,500	‡Imp T of G B & I.....	9¼	9	9¼
300	‡Int Culti pf	7⅛	7	7
160	‡Intercont R	9½	9½	9½
100	‡Int T M C.	60¾	60¾	60¾
2,000	‡L, McN & L	10½	10	10
100	‡Lin Mo C A	20	20	20
200	‡Meteor Mo..	23¼	23¼	23¼
100	‡Peerless Mo	25¼	25¼	25¼
700	Perfection T	⅞	⅞	⅞
1,000	‡Radio w i..	1⅛	1	1⅛
1,000	‡ Do pf w i	2⅛	2	2⅛
600	‡Reading rts	13⅝	13⅜	13⅜
250	‡Roy de Fran T P Inc..	5⅛	5⅛	5⅛
400	‡S C Tob B.	52⅛	51⅞	52⅛
500	‡Stanwood R	⅝	⅝	⅝
200	‡Sweets Co..	2⅝	2⅝	2⅝
500	Un Profit Sh	1⅜	1⅜	1⅜
900	‡Un Re St C	8	1⅛	1¼
5,000	‡U S Ship C	8	7⅞	7⅞
6,000	‡U S S S..	½	½	½
100	‡Willys 1 pf	15½	15½	15½

STANDARD OIL SUBSIDIARIES.

Sales.		High.	Low.	Last.
1,100	‡Ang-Am Oil	17⅞	16⅛	17⅞
41	‡Ohio Oil Co.	275	270	270
10	‡So Pipe L.	102	102	102
600	‡S O of Ind.	68⅞	68⅛	68⅞
60	‡S O of N Y.	324	321	321

MISCELLANEOUS OIL STOCKS.

Sales.		High.	Low.	Last.
12,000	‡‡Allied Oil.	11	10	11
1,500	‡Boone Oil..	1⅛	1⅛	1⅛
2,000	‡‡Bost-Wyo.	⅞	⅞	⅞
2,000	‡Carib Synd.	5⅛	5⅛	5½
500	‡Cities Serv.	27⅛	27	27⅛
900	‡Col Emer'd.	2¼	2	2½
800	‡Denny Oil..	1	⅞	1
600	‡Elg B Pet..	8⅝	8⅝	8⅝
100	‡Emerich Oil.	1½	1½	1½
1,000	Engin Pet..	⅞	⅞	⅞
8,100	‡Fay Petrol.	⅞	⅞	⅞
1,000	Federal Oil..	1⅝	1⅝	1⅝
700	‡Glenrock Oil	2	1⅝	2
100	‡Granada O.	5	5	5
2,000	‡Guffey-Gill.	11½	11⅝	11½
1,900	‡Hend Farm	1⅜	1⅛	1¼
1,200	‡Hudson Oil	⅞	⅞	⅞
1,700	‡Inter Pet..	14¼	13⅞	14¼
500	‡Liv'ston Pet	⅜	2⅞	2⅞
100	‡Manhat Oil	2⅛	2⅛	2⅛
200	‡Marland Oil of Del.....	18	18	18
1,500	‡M'caibo Oil	23⅛	22½	22⅝
200	‡Merritt Oil.	11⅞	11⅝	11⅝
400	‡Mex Eagle.	25	23½	25
2,900	Mexico Oil..	1⅝	1⅝	1⅝
500	‡Mid Texas..	⅛	⅛	⅛
1,000	‡Mount Prod	9	8⅞	9
5,000	Noble O & G	⅜	⅜	⅜
100	N A O & R.	2⅛	2⅛	2⅛
400	O O & G, new	2⅞	2⅛	2⅞
100	‡Pennok Oil.	5¼	5¼	5¼
400	‡Prod & Ref	4⅝	4½	4⅝
400	‡Red Rock O	⅞	⅞	⅞
100	‡Ryan C, w i.	7⅜	7⅜	7⅜
300	‡Seab O & G	2⅞	2⅞	2⅞
500	‡Set'l'd Prod	2½	2½	2½
1,500	‡Simms Pet.	7⅛	6⅞	7
1,500	Skelly Oil....	6⅝	6⅛	6½
700	‡Tex Co rts.	1⅜	1⅜	1⅜
8,700	‡Tex O & L	⅝	⅝	⅝
1,200	‡Un Royalty	2⅛	2⅛	2⅛
500	‡Un Tex Pet	⅛	⅛	⅛
1,000	‡Victoria Oil	⅝	⅝	⅝
500	‡" Y " Oil..	⅞	⅞	⅞

MINING.

Sales.		High.	Low.	Last.
500	Al-Brit C M	½	7-16	½
2,000	‡Atlas Gold.	20	19	20
3,200	‡BelcherExt (a pros.)..	4	3½	4
4,600	‡BelcherDiv (a pros.)..	5	4½	5
3,700	Big Ledge..	3-16	3-16	3-16
3,600	††‡Booth	5½	4½	5
10,000	†Bost & Mon	70	67	69
3,800	††‡Caledonia..	13	12	13
3,700	‡Candel Sil..	16	14	15
1,500	††‡Cashboy ..	7½	7	7½
50	Con Vir Sil.	7½	7⅛	7½
8,100	‡Cortez Sil..	71	68	71
8,500	‡Crackerjack	9	8	9
98,300	DivEx(pros)	60	45	58
3,600	Emma Silver	3	3	3
51,000	‡Eureka Croe	1⅞	1⅝	1⅞
900	††Eureka Hol	1⅝	1⅝	1⅝
15,750	††Gold Z Div	23	20	22
2,500	††Goldf'dCon	7	7	7
1,500	††Goldf'dDev	3	2	2½
8,000	‡Goldf'd Flor	37	35	36
7,000	††HarmillDiv	14	11	14
280	Hecla Mining	4	3⅞	4
3,500	††Jim Butler	16	15	16
2,500	†Jumbo Ext.	8	7	8
1,800	††Kewanas..	3	2	3
4,000	††Knox Div..	22	20	22
6,000	‡Lone St Con	4	4	4
8,000	††MacN Cres	12	12	12
6,000	††MacN Min.	15	14	15
200	Magma Cop.	18⅝	18½	18½
2,300	††Marsh Min	8	7	8
400	‡Motherlode Copper, old	5	5	5
2,600	Murray-Mog.	57	55	56
500	Nipissing ...	7⅜	7⅜	7⅜
200	Ophir Silver.	1⅝	1⅝	1⅝
200	‡Plat P Prod	5⅝	5⅝	5⅝
600	Prince Con..	1-16	1-16	1-16
12,000	Rex Con	8½	7½	8
700	St Croix Sil.	¼	⅛	¼
3,700	††Sil Kg Div	2	1	2
3,000	††SilM of Am	60	59	59
3,000	††Silver Pick	6½	5½	6½
700	Std Sil-Lead	1-16	1-16	1-16
3,200	††SuccessMin	3½	2⅞	3
1,500	‡Sutherld Div	2	1	2
1,000	‡Talapoosa..			
875	†Tono Belm't	1 1-16	1½	1 1-16
8,200	†Tono Divide	1 1-16	1¼	1 1-16
375	Tono Ext....	1 1-16	1⅛	1 1-16
575	‡Tono Mining	1 1-16	1⅛	1 1-16
350	UnitedEast'n	2 1-16	2 1-16	2½
2,000	††U S Cont..	9	9	9
3,500	††Victory Div (a pros)...	5½	5	5½
2,700	†W End Con.	1 1-16	1	1 1-16
1,500	WesternUtah	30	27	28
2,500	†White Caps	9	8	8½
2,200	Wilbert Min.	3½	3	3½

BONDS.

Sales.		High.	Low.	Last.
$50,000	‡Allied Packers 6s	51	50	50½
10,000	‡Aluminium Mfg 7s	96	96	96
20,000	‡Am Agr Chem 7½s	97¼	97	97¼
20,000	‡Am Tel & Tel 6s, 1922	96⅞	96½	96⅝
5,000	‡Am Tel & Tel, 1924	95¼	95	95¼
5,000	‡Anaconda 6s	86¼	86¼	86¼
10,000	‡Anaconda Cop 7s	93	92¾	92
2,000	‡Anglo-Am Oil 7½s	99½	99½	99½
5,000	‡Armour 7s	96½	96⅝	96½
5,000	‡Bethlehem Steel 7s, 1935	95	94½	94⅝
15,000	‡Can Nat Ry 7s, 1933	100⅝	100	100⅛
15,000	‡Cerro de Pasco 8s	102⅞	102¼	102¼
10,000	‡Con Gas 8s	99⅞	99⅞	99⅞
15,000	‡Cop Ex Assn 8s, 1922	100½	99⅞	99⅞
24,000	‡Cop Ex Assn 8s, 1923	99	98⅞	99
38,000	‡Cop Ex Assn 8s, 1924	99⅛	98⅞	99
20,000	‡Cop Ex Assn 8s, 1925	99⅛	98⅞	99
2,000	‡Diamond Match 7s	101	101	101
2,000	‡Empire Gas & Fuel 6s, '24	83½	83⅛	83½
5,000	‡Galena Signal Oil 7s	93⅞	93⅜	93⅜
5,000	‡Gen Asphalt 8s	100	100	100
30,000	‡Goodrich 7s, 1925	88½	88	88
15,000	‡Grand Trunk 6s, new	95½	94½	94½
60,000	‡Gulf Oil 7s, w i	95¼	94⅞	95
5,000	‡Heinz 7s, 1930	97½	97½	97½
10,000	‡Kennecott Copper 7s	92	90⅞	90⅞
3,000	‡Nat Cloak & Suit 8s	91⅛	91½	91½
6,000	‡Nat Leather 8s	94	94	94
5,000	‡Ohio Gas 7s, 1921	99¼	99¼	99¼
2,000	‡Ohio Cities Gas, 1922	96⅝	96⅝	96⅝
5,000	‡Russian Govt 5½s	16⅞	16⅞	16⅞
7,000	‡Russian Govt 6½s	18⅞	17	18⅞
10,000	‡Sears-Roebuck 7s (1 yr)	98⅞	98⅝	98⅝
10,000	‡Sears-Roebuck 7s (2 yr)	95	95	95
10,000	‡Sears-Roebuck 7s (3 yr)	94⅝	94½	94½
30,000	Sinclair 7½s	90⅝	90⅝	90½
10,000	‡Solvay & Cie 8s	99⅞	99½	99½
50,000	‡Southwest Tel 7s	96⅝	96⅝	96⅝
6,000	‡Stand Oil of N Y 7s, 1925	100⅞	100⅝	100⅞
5,000	‡Stand Oil of N Y 7s, 1926	100⅝	100⅝	100⅝
5,000	‡Stand Oil of N Y 7s, 1927	101	101	101
2,000	‡Stand Oil of N Y 7s, 1928	101⅛	101⅛	101⅛
5,000	‡Stand Oil of N Y 7s, 1931	103	102½	102½
30,000	‡Swift & Co 7s, 1925	96⅝	96⅝	96½
3,000	‡Swiss Govt 5½s	82	81¾	82
5,000	‡Texas Co 7% notes	98⅝	98⅝	98⅝
10,000	‡Union Tank Line 7s	100⅝	100⅝	100⅝
1,000	‡Un Ry of Havana	99	99	99
3,000	‡West Elec 7s	99	99	99

†Sells cents per share. ‡Unlisted.
Note—March 12, low sale on Can Nat'l Ry should have read 100.

PUBLIC UTILITIES

Sales.		High.	Low.	Bid.	Asked.
820	Cities Service	234	230	231	*236
1,675	Cities Service pf.	67¼	67	66⅞	*67⅞
1,121	Cities Service pf. B.	6⅞	6⅛	6¼	*6⅞
3,428	Cities Service bk. shares	27⅞	27	27¼	27⅞
$16,900	Cities Service deb. B.	127	123	123	128
42,100	Cities Service deb. C.	94	92	92	94
38,500	Cities Service deb. D.	86	84	84	86
490	Empire Gas and Fuel pf.	84½	83	83½	*85½

*Ex dividend.

	Bid.	Asked.
Am Gas & Electric	100	103½
Am Gas & Elec pf	36½	37⅞
Am Light & Traction	102	104
Am Light & Trac pf	81	84
Am Power & Light	50	52
Am Power & Light pf	66	70
Am W W & Electric	3	4½
Am W W & Elec 1st pf	39	42
Am W W & E partic	6½	7½
Appalachian Power	2	4
Appalachian Power pf	23	..
Carolina Power & Light	27	33
Colorado Power	8½	10
Colorado Power pf	72	79
Columbus Electric pf	54	58
Com Power, Ry & Lt	12½	15
Com Pow, Ry & Lt pf	33	35
Conn Power pf	73	77
Eastern Texas Electric	72	75
Eastern Texas Elec pf	68	..
El Paso Electric	88	92
Federal Light & Trac	6½	7½
Federal Light & Tr pf	40	45
Galveston-Houston Elec	28	32
Galveston-Hous Elec pf	67	70
Miss River Power	12	13½
Miss River Power pf	75	77
Northern States Power	45	50
Nor States Power pf	78	83
Northern Texas Elec	68	71
Northern Texas Elec pf		
Pacific Gas & Elec pf	78¼	80¼
Puget Sd Pow & Lt	18	20
Puget Sd Pow & Lt pf	59	61
Republic Ry & Light	6	8
Republic Ry & Light pf	17	20
Southern Cal Edison	90	91
South Cal Edison pf	99	102
Standard Gas & Elec	10½	12½
Stand Gas & Elec pf	34½	36
Tampa Electric	107	110
Tenn Ry, Lt & Power	½	1½
Tenn Ry, Lt & Pow pf	5	6½
United Light & Rys	22	25
United Light & Rys pf	58	60
Western Power	24½	26½
Western Power pf	69	71

BONDS.

	Bid.	Asked.
Am W W & E con 5s	54¼	54½
Appalachian 1st 5s, '41	68	73
Conn Power 5s, '63	72	..
Gin Gas & El 5s, '56	84	90
Con Gas & Tr 5s, '33	86	92
Col Gas & E 1st 5s, '27	84	86
East Tex Elec 5s, '42	73	77
Empire G & E 6s, '24	83	85
El Paso Elec 5s, '32	77	..
Galveston-Hous 5s, '54	67	..
Houston Elec 5s, '25	80	..
Miss River Pow 5s, '51	76½	77¼
Miss River Pow 7s, '35	89	91¾
Nor States Pow 5s, '41	76	78
Nor States Pow 6s, '26	81	85
Seattle Elec 5s, '29	79½	..
Stand Gas & E 6s, '35	70	75
Stand Gas & E 7s, '21	95	99
Stand Gas 6s, '26	82	86
Tampa Elec 5s, '33	78	..
W States G & E 5s, '41	74	78

STANDARD OIL STOCKS

	Yesterday Bid.	Yesterday Ask.	Saturday Bid.
Anglo-Am Oil, Ltd.	17	17½	16½
Atlantic Lobos Oil	17	20	18
Do pf	70	90	70
Borne-Scrymser	375	400	375
Buckeye Pipe Line	81	83	81
Chesebrough Mfg	185	200	185
Do pf	99	102	99
Continental Oil	109	111	107
Crescent Pipe Line	29	31	29
Cumberland P L	135	145	135
Eureka Pipe Line	92	97	92
Galena Signal Oil	43	45	43
Do pf, new	90	95	90
Do pf, old	90	95	90
Illinois Pipe Line	166	170	165
Indiana Pipe Line	83	85	83
Imperial Oil, Ltd	88	92	85
Int Pet Co, Ltd	13¾	14¼	13½
National Transit	26	28	26
New York Transit	145	150	145
Northern Pipe L	92	97	92
Ohio Oil	268	272	271
Penn-Mex Fuel	30	34	30
Prairie Oil & Gas	450	460	445
Prairie Pipe Line	190	194	188
Solar Refining	380	395	380
Southern Pipe L	100	104	100
South Penn Oil	220	224	217
S W Pa Pipe Lines	65	69	65
Stand Oil of Cal	297	300	292
Stand Oil of Ind $25 par	68¼	68½	68¼
Stand Oil of Kan	580	595	580
Stand Oil of Ky	380	410	395
Stand Oil of Neb	440	460	440
Stand Oil of N Y	319	323	320
Stand Oil of Ohio	375	390	375
Do pf	104	108	104
Swan & Finch	40	50	40
Union Tank Car	104	108	104
Do pf	97	100	97
Vacuum Oil	285	295	285
Washington Oil	28	32	28

SUGAR STOCKS

	Yesterday Bid.	Yesterday Ask.	Saturday Bid.
Caracas Sugar	33	38	33
Central Aguirre	69	71	69
Central Sugar	4	5½	4
Do pf	27	30	27
Fajardo	84	88	84
Federal Sugar	98	101	98
Do pf	98	101	98
Godchaux	17	21	17
Do pf	67	73	68
Great Western	190	215	200
Do pf	100	107	100
Holly	18	22	18
Do pf	67	72	68
Nat Sugar Ref	123	130	123
Savannah	15	20	15
Do pf	58	65	56
West India	84	88	84

MISCELLANEOUS STOCKS

	Yesterday Bid.	Yesterday Ask.	Saturday Bid.
Am Brass	180	185	180
Am Chicle	20	25	20
Do pf	58	63	58
Am Cyanamid	22	26	22
Do pf	50	55	50
Amal Leather	9	20	9
Do pf	30	..	30
Am Light & Trac	102	104	101
Do pf	81	84	81
Atlas Powder	130	135	132
Do pf	74	77	74
Babcock & Wilcox	107	109	107
E W Bliss	30	36	32
Borden & Co	84	85	84
Do pf	87	90	87
Childs Co	96	99	98
Do pf	93	97	93
Du Pont	137	142	130
Du Pont pf	74	77	74
Draper Corp	134	138	134
Hercules	140	145	140
Do pf	93	96	93
Illinois Traction	17	21	17
Do pf	58	63	58
Ingersoll-Rand	155	170	155
Do pf	93	97	93
Merck & Co pf	85	89	85
New Jersey Zinc	139	141	139
Niles-Bem't-Pond	68	70	68
North'n Securities	75	80	75
Royal Bak Powder	90	100	90
Do pf	79	81	80
Scovill Mfg	350	..	350
Singer Mfg, new	87	..	87
Stand Screw Co	195	205	195
Van Raalte	24	30	24

TOBACCO STOCKS

	Yesterday Bid.	Yesterday Ask.	Saturday Bid.
Am Cigar	84	90	84
Do pf	82	85	82
Am Tobacco scrip	90	102	99
Geo W Helme	150	*156	154
Do pf	91	*96	93
MacA & Forbes	104	109	104
Do pf	82	86	82
J B Young	95	105	95
Do pf	91	98	91
Porto Rico-Am	90	96	90
Do scrip	90	96	90
RJReynolds, new, A	84	90	84
Do pf, new	84	35½	35
Do pf	101	103	101
Univ Leaf Tob	115	140	115
Do pf	94	98	94
Weyman-Bruton	150	*157	152
Do pf	91	196	93

*Ex 2½%. †Ex 1½%.

CONSOLIDATED EXCHANGE

Sales.		High.	Low.	Last.
50	Allied C & D	41⅛	41⅛	41⅛
190	Allis Chalm.	35¼	34¾	34¾
110	Ajax Rub....	28½	28	28½
95	Am B Sugar	41	40¾	41
380	Am Can	27¼	26⅝	26⅝
230	Am C & F..	122¼	121⅝	122¼
20	Am Cot Oil.	19⅝	19⅝	19⅝
45	Am Drug	6⅝	6⅝	6⅝
20	Am Ag C....	49¼	49¼	49¼
50	Am H & L...	8⅞	8⅞	8⅞
79	Do pf.....	43⅞	43⅞	43⅞
320	Am Int Corp	41½	40⅝	40⅝
130	Am Locomo.	83¼	82⅝	83¼
1,240	Am Safe R..	6⅜	5⅝	5⅝
420	Am S & C..	8⅛	7⅝	8⅛
230	Am S & R..	38⅛	37⅞	38
85	Am Steel F.	29⅞	29⅞	29⅞
113	Am Sugar..	90⅜	90⅜	90⅜
1,270	Am Su Tob.	80	78	79
10	Am T & T..	102¼	102	102¼
10	Am Tob	115	115	115
873	Am Woolen.	64¼	63½	63¼
110	Anaconda C.	37¼	34⅞	35
20	Asso Dry G.	25⅛	25¼	25⅜
530	Atchison	80	79	80
19,710	At G & W I	84½	82	82⅝
5,380	Baldwin Lo.	84½	82	82⅝
220	Balt & Ohio	32	31⅛	31⅛
240	Beth Motors.	2½	2¼	2½
525	Beth Steel B	55⅛	55	55
90	Bklyn R T..	12½	12¼	12½
710	Cal Petrol..	36¼	35	36⅝
150	Can Pacific.	111⅝	110⅝	110⅝
40	Cerro de Pas	24⅝	24⅝	24⅝
580	Cen Leather	38½	37⅝	37⅝
1,840	Chand Mot..	72⅛	70⅛	71⅞
110	Ches & Ohio.	56¼	55⅛	56⅝
120	C, M & St P	24½	23⅞	23⅞
210	Do pf.....	37⅞	36	36⅞
110	C, R I & P.	24	23⅞	23⅞
110	Chile Copper	20⅛	20⅛	20
60	Colum Gas..	58⅝	58⅛	58⅛
1,150	Col Grapho..	8⅛	7⅞	7⅞
30	Con Gas....	80¼	80¼	80¼
250	Cont Candy.	1	1	1
350	Corn Prod...	71	70¼	70⅝
95	Cosden & Co	27⅛	27	27⅛
8,160	Crucible Stl.	86⅝	81⅞	83⅞
20	Cuba Cane S	22	22	22
70	Cub-Am Sug	26¼	25⅞	25⅞
240	Erie	12¼	11⅞	12
50	Do 1st pf.	17⅞	17⅞	17⅞
40	End Johnson	58⅝	58⅝	58⅝
1,860	Fam Players	66¾	63⅞	65⅞
150	Gen Elec....	130¼	129¼	129¼
220	Gen Motors..	13	12⅞	13
1,045	Good Rubber	36⅝	34¼	34⅞
920	Gen Asphalt.	52⅛	49⅝	50⅞
50	Gt Nor pf..	71⅝	71	71⅝
65	Hupp Mot C..	13⅛	12⅞	13⅛
90	Houston Oil.	61⅛	60⅞	60⅞
340	Inspira Cop.	31⅛	30⅞	30⅞
70	Int M M....	48⅛	47⅛	48⅛
170	Int Nickel...	14	13⅛	13⅞
825	Island Oil ..	3⅛	3⅛	3⅛
50	Invincible O.	17⅞	17⅞	17⅞
110	Int Paper ..	53⅛	52⅞	53⅛
185	Intb Con ...	5⅛	5	5⅛
80	Do pf......	18	18	18
150	Kan City So	22⅛	22⅛	22⅛
295	Kelly Spg T.	38⅞	37⅞	38
290	Kennecott C	16⅛	16	16⅛
750	Key T & R..	14⅛	13½	13½
220	Lack Steel..	50⅛	49⅝	49⅞
110	Leh Val	49⅞	49⅝	49⅝
155	Loew's, Inc.	17⅛	16⅞	16⅞
10	Loft Candy..	10⅛	10⅛	10⅛
15,130	Mex Pet	145⅝	142⅛	143⅞
20	Miami Cop..	16⅝	16⅝	16⅝
310	Midvale Stl..	30⅛	29⅞	29⅞
655	Mid S Oil....	12⅛	11½	11⅝
150	Nat Lead....	70⅞	70⅞	70⅞
20	N Y Air B..	76⅛	76⅛	76⅛
225	N Y Cent....	68	67	67
320	NY NH & H	17⅝	16⅞	17⅛
90	Norf & West	96	95⅛	95⅛
415	Nor Pac	77⅛	76⅛	76⅛
130	Pure Oil	32	31⅛	32
40	Okla P & R.	3⅛	3½	3½
840	Pan Am	68⅛	66	67⅛
720	Pennsylvania	36⅞	36	36⅞
625	Penn Steel..	9⅛	9⅛	9⅛
660	Pierce-Arrow	25⅛	25	25⅛
172	Pierce Oil....	10⅛	10⅛	10⅛
110	People's Gas	38⅛	37⅛	37⅛
70	Phila Co	32¼	32	32
130	Pere Marq..	15⅞	15⅛	15⅞
30	Pitts & W..	25⅛	25⅛	25⅛
90	Pac Oil	29⅞	29⅛	29⅞
100	Pressed S C.	83⅞	83⅛	83⅛
330	Punta A Sug	16⅛	15⅞	16⅛
120	Ray Con C..	11⅛	11	11
8,030	Reading	69⅛	66	66⅞
20	Rem Type....	25⅛	25⅛	25⅛
195	Rep I & S....	63⅞	63	63⅞
320	Royal Dutch	62⅛	61⅞	61⅞
150	Saxon Motor	4⅞	4⅛	4⅛
275	Seab'd Air L	6	5⅞	6
740	Sinclair Oil..	21⅞	20⅛	21⅛
620	South Pac..	72⅛	71⅛	71⅛
90	Southern Ry	20	19⅞	19⅞
370	Sears-Roe ..	74	72	72
50	Stewart-W..	31⅛	31⅛	31⅛
100	Stromb Carb	31⅛	30	30⅞
2,560	Studebaker..	60⅞	59	59⅞
50	Superior Oil.	8⅛	8⅛	8⅛
150	St L & S F..	20⅛	19⅞	19⅞
70	St L & S W.	27	26⅛	26⅛
50	Do pf	36⅛	36⅛	36⅛
566	Texas Co	39⅛	38⅞	38⅞
220	Tex & Pac..	20⅛	20⅛	20⅛
410	Tex P Coal&O	23⅛	22⅛	22⅛
430	Tob Prod	52⅛	50	50⅞
225	TranscontOil	7⅛	7⅛	7⅛
265	Union Pac..	115	113⅞	114⅞
680	Un Fruit....	102⅛	100	100⅞
2,005	Un Ret Strs.	51⅞	49⅞	50⅞
50	USCastIP&F	15⅞	15⅞	15⅞
230	UnFoodProd.	20⅞	19⅞	19⅞
150	U S Ind Alc.	65⅞	65⅛	65⅛
1,025	U S Rub....	66⅛	65⅛	65⅛
7,160	U S Steel....	78⅛	77⅞	78
110	Utah Copper	48⅞	48⅛	48⅞
365	Vanadium	30⅞	30	30
110	Vivaudou	5⅞	5½	5½
350	Va-Car Ch..	31⅞	29⅞	29⅞
150	Wabash	7⅞	7⅛	7⅛
70	Do pf. A..	18⅞	18⅞	18⅞
150	Western Md.	9⅞	9⅛	9⅛
55	W'house El.	46⅞	45⅞	46
620	Willys-Over.	7⅞	7⅛	7⅛
50	Worth Pump	46⅞	46⅞	46⅞
525	White Oil ..	13⅞	13⅞	13⅞

NEW YORK CITY BONDS

		Yesterday Bid.	Yesterday Ask.	Saturday Bid.
4½s July,	1967....	91½	92¾	91¾
4½s June,	1965....	91½	92½	91¾
4½s Mar.,	1963....	91½	92½	91⅝
4½s Nov.,	1957....	91½	92½	91⅝
4½s May,	1957....	91½	92½	91⅝
4¼s Apr.,	1966....	86¼	87	86½
4¼s Mar.,	1964....	86¼	87	86½
4¼s Mar.,	1963....	86¼	87	86½
4¼s Sept.,	1960....	86¼	87	86½
4¼s Mar.,	1960-30.	86¼	87	86½
4s May,	1959....	82½	83¾	82¼
4s Nov.,	1958....	82½	83¾	82½
4s May,	1957....	82½	83¾	82½
4s Nov.,	1956....	82	83½	82
4s Nov.,	1955....	82	83½	82
4s Nov.,	1936....	86	89	86
3½s May,	1954....	74	75½	74
3½s Nov.,	1954....	74	75½	74
3½s Nov.,	1955....	74	75½	74

The following are quoted on a percentage basis:

		Yesterday Bid.	Yesterday Ask.	Saturday Bid.
4½s	1924-1932	6.00	5.00	6.00
4½s	1921-1923	6.25	5.25	6.25
4½s	1921-1923	6.00	5.00	6.00
4½s	1924-1931	6.25	5.25	6.25
3½s	1950-1953	5.15	5.00	5.15
3½s	1924-1930	5.75	5.20	5.75
3½s	1921-1923	6.50	5.50	6.50
3½s	1940-1949	5.25	5.00	5.25
3s	1940-1953	5.25	5.00	5.25
3s	1926-1930	5.75	5.25	5.75
3s	1921-1925	6.50	5.50	6.50

OUT-OF-TOWN EXCHANGES

BALTIMORE.

Stocks.

Sales.		High.	Low.	Last.
10	Citizens Bk.	39½	39¼	39½
80	Con Coal ...	86	85¾	86
220	CenTerSug pf	6	5¾	6
35	Maryl'd Gas	75	75	75
53	Mt Vernon..	12	12	12
40	Hous Oil pf.	79	79	79
31	Con Power..	86	86	86
50	W, B & A...	28	28	28

Bonds.

Sales.		High.	Low.	Last.
$1,000	Con Coal 6s.	96⅞	96⅞	96⅞
4,000	Con P 4½s..	75	74¾	74¾
1,000	Do 5s	96⅝	96⅝	96⅝
1,000	Do 6s	94	94	94
$2,000	Un Rys 4s...	64½	64½	64½
3,000	Do 7½s ...	101½	101½	101½
1,000	Elkhorn 6s..	90½	90½	90½

BOSTON.

Mining.

Sales.		High.	Low.	Last.
50	Am Zinc pf.	26¼	26¼	26¼
60	Ahmeek	46	45	45
65	Allouez	20	20	20
5	Anaconda ..	35	35	35
247	Ariz Com'l..	8	8	8
110	Cal & Ariz.	45¼	45	45¼
40	Cal & Hecla.	225½	225	225½
435	Carson	13⅜	13⅜	13⅜
260	Cop Range..	31	30¼	31
170	East Butte..	8¼	8	8¼
30	Inspiration ..	30⅜	30⅜	30⅜
22	Island Creek	50	50	50
145	Isle Royale..	19	19	19
250	Kerr Lake...	2⅝	2⅝	2⅝
600	Keweenaw ..	1¼	1¼	1¼
1,550	Mass Con...	1⅛	95c	95c
400	M'flower OC	3⅞	3⅞	3⅞
22	Mohawk	45⅝	45⅝	45⅝
100	Nevada	9¼	9¼	9¼
200	N Cornelia..	13½	13½	13½
2,050	North Butte	10⅛	9⅞	10⅛
100	O Dominion.	17½	17⅛	17½
30	Osceola	25	25	25
115	Quincy	39	37¾	37¾
100	Sup & Bos..	1⅞	1⅞	1⅞
100	Trinity	2¼	2¼	2¼
200	Tuloumne ..	50	50	50
35	U S Smelt pf	42½	42½	42½
125	Utah Con ..	4	4	4
15	Utah Metal.	1½	1½	1½
100	Winona	50	50	50

Railroads.

Sales.		High.	Low.	Last.
99	B & Albany.	121¾	120	121¾
32	Boston Elev.	64¾	64½	64½
1	Boston & Me	22	22	22
4	Me Central..	39	39	39
175	NY, NH & H	17¼	16⅞	17
1	Old Colony..	63	63	63
5	West End ..	42	42	42
5	Do pf.....	50½	50½	50½

Miscellaneous.

Sales.		High.	Low.	Last.
1	Am Agr pf..	74½	74½	74½
22	Amoskeag ..	85	85	85
20	Am Pneu ..	3⅛	3⅛	3⅛
50	Do pf.....	12	12	12
31	Am Sug pf..	101⅛	101	101⅛
475	Am Tel	102⅝	102¼	102¼
33	Am Wool pf	96½	95½	96½
100	Atl Gulf ...	38½	38½	38½
200	Bos-Mex Pet	30	25	25
15	Edison	162	160	160
582	Elder	13	10	11½
2	Gen Elec....	130	130	130
60	Gorton	7	7	7
915	Gray	15½	14¼	14⅞
170	Greenfield ..	33¾	33½	33½
30	Int Cot Mills	39½	39	39
30	Island Oil...	3½	3½	3½
810	Libby	10½	10	10
185	Loew's	12	11⅞	12
27	Mass Gas ..	81	80	80
3	Do pf.....	61	61	61
40	McEl 1st pf	92	91½	91½
40	Mex Inv	15	15	15
137	Nat Leather	8½	8½	8½
97	New Eng T.	102	100	100
30	Orpheum ...	26	26	26
87	Pac Mills ..	160	159	159
301	Swift & Co..	101	100⅜	100⅜
190	Swift Int ..	25⅜	25	25
155	Uni Drug ..	95½	94	95½
10	Do 1st pf.	46	46	46
85	Uni Fruit ..	102½	101	101
138	Uni Shoe ..	38	37⅞	37⅞
78	Do pf.....	24¼	24	24
15	Ventura	17¾	17¾	17¾
175	Walworth ..	14	14	14
5	Wickwire ..	15⅞	15⅞	15⅞

Bonds.

Sales.		High.	Low.	Last.
$4,000	A G W 5s..	56	55	55
2,000	Mass G 4½s.	87	87	87
4,000	N E Tel 5s..	84¼	84	84
$2,000	Pond Ck 6s.	94¼	94¼	94¼
8,000	Seneca C 8s	94	94	94

CHICAGO.

Stocks.

Sales.		High.	Low.	Last.
50	Armour L...	12⅝	12⅝	12⅝
80	Armour pf..	91	91	91
100	Booth Fish..	5	4¾	5
42	Beaverboard	21	20	21
85	Chi & G pf..	5¾	5½	5¾
190	Cudahy	56	51	51
75	Comw Ed...	107	106⅞	106⅞
340	Contl Motor.	6¼	6	6¼
110	Gt L D & D.	89	88	88
7,800	Libby	10¼	9⅞	10
165	Mont Ward..	16½	16½	16½
500	Nat Leath..	8¼	8⅛	8¼
50	Orpheum ...	26	26	26
25	Pick	25¼	25¼	25¼
50	Piggly Wig..	14¼	14¼	14¼
70	Public Svc..	76	76	76
25	Reo M x d..	21	21	21
600	Sears-Roe ..	73½	72	73½
2,800	Do scrip...	93	93	93
30	Shaw rts ...	19	19	19
800	Stewart W..	31¼	31	31¼
200	Swift Intl ..	25½	25	25
400	Swift & Co..	101½	101	101
100	Temtor P, A	15	15	15
2,500	Un Carbide..	53½	52⅝	53½
100	Wahl	46½	46	46
145	Wrigley	69½	69½	69½

Bonds.

Sales.		High.	Low.	Last.
$1,000	Comw Edison 1st 5s	83¼	83¼	83¼
1,000	Swift 1st 5s	84½	84½	84½

DETROIT.

Stocks.

Sales.		High.	Low.	Last.
525	Cont Motors.	6	6	6
100	Edison	97¾	97¼	97¾
25	Ford of Can.	283	283	283
110	Lincoln Mot.	19½	19½	19½
200	Noble Oil ...	1.04	1.04	1.04
140	Packard	11⅜	11⅜	11⅜
25	Parke Davis.	90½	90½	90½
1,100	Reo	21½	21½	21½
100	Timken	31	31	31

PHILADELPHIA

Stocks.

Sales.		High.	Low.	Last.
25	Am Gas	30	30	30
570	Am Stores .	53¾	53	53¾
1	Do pf....	90	90	90
228	Elec Stg Bat	99	98¾	98¾
50	Ins Co N A..	28	28	28
70	Lake Sup ..	8	8	8
30	Leh Nav ...	65	65	65
570	Phil R T....	16¾	16	16¾
45	Penn Salt ..	74	73	73
39	Phil Elec...	22⅝	22⅝	22½
137	Do pf....	27⅞	27⅞	27⅞
2	Phil Ins W..	51	51	51
108	Un Gas Im..	33⅛	33	33

Bonds.

Sales.		High.	Low.	Last.
$4,000	Phila Co con 5s, sta	77¼	77¼	77¼
1,000	Phila Elec 1st 5s	83⅞	83⅞	83⅞

PITTSBURGH.

Stocks.

Sales.		High.	Low.	Last.
110	Ark Gas	7⅛	7	7⅛
25	Am Vit Prod	11⅛	11⅛	11⅛
805	Am W G M.	70	57	57
155	Guffey-Gil..	11⅞	11¼	11⅝
400	Ind Brewing.	2⅞	2½	2⅞
50	Con Ice pf..	22½	22½	22½
235	Lone St Gas.	22½	22½	22½
60	Lead & Zinc.	6	6	6
480	Okla Gas ...	24¼	24	24¼
150	OhioFuelSup.	48	48	48
95	Mfrs Lt & H	50	49⅞	50
200	Pitts Brew...	4	3⅞	4
1,000	Pitts Jerome	2c	2c	2c
24	PittsPlGlass.	116½	116½	116½
100	Water P pf..	66	66	66
10	W Pa Rys.pf	72	72	72
70	W'house A B	95	95	95

Bond.

Sales.		High.	Low.	Last.
$1,000	Pittsburgh Brewing 6s	69	69	69

MONTREAL.

Stocks.

Sales.		High.	Low.	Last.
2,025	Abitibi	42½	41	41⅞
161	Asbestos	78	78	78
70	Atlantic Sug	30	30	30
305	Bromp Pa..	36⅛	35½	35½
138	Can St'ships	30	29⅞	30
40	Dom. Bridge.	79½	79	79½
25	Dom Glass..	58	58	58
470	Dom Steel..	39⅞	39	39
150	Laurentide..	83½	83	83
121	Mont Power.	82⅞	82½	82½
1,700	Nat Brew..	41⅞	40⅞	41⅞
185	Riordon Pa..	123	123	123
170	Spanish Riv.	73⅛	72	72½
130	Steel of Can	61	60	60
25	Wayagamack	65	65	65

MISCELLANEOUS MARKETS.

COTTONSEED OIL.

The cottonseed oil market closed 18@30 points net lower.

	High.	Low.	Close.	Closing Bid.
Spot	..	..	..	
March	6.30	6.30	6.30	6.00
April	No sales			6.00
May	6.75	6.53	6.57	6.25
June	No sales			6.55
July	7.09	6.95	6.97	6.80
August	7.10	7.10	7.10	6.97
September	7.45	7.27	7.30	7.11
October	No sales			7.30
Total sales, 13,300.				7.33

COFFEE.

The coffee market was firmer, closing 7@7½ points net lower.

	High.	Low.	Close.	Prev. Close.	Last Year.
May	5.63	5.57	5.58	5.70	14.73
July	6.03	5.97	6.00	6.09	14.92
September	6.40	6.35	6.38	6.45	14.73
December	6.77	6.74	6.77	6.86	14.68
October	6.55	6.55	6.55	..	..

SUGAR.

The raw sugar market closed 3@12 points net higher.

	High.	Low.	Close.	Prev. Close.
May	5.46	5.52	5.43	5.40
July	5.70	5.66	5.70	5.58

EQUIPMENT BONDS.

(Quoted on a Percentage Basis).

Name.	Maturity.	Rate.	Bid.	Ask.
Atlantic Coast L.	1922-36	6½	7.00	6.35
Baltimore & Ohio	1921-27	4½	7.50	6.75
Bethlehem Steel	1921-30	7	7.50	7.00
Buf., Roch. & Pit.	1921-33	4½@5,6	7.00	6.35
Canadian Pacific	1921-32	4½@6	7.25	6.40
Chesap. & Ohio	1924-35	6½	6.75	6.35
Chicago & N. W.	1921-23	4½	7.00	6.35
Chic., R. I. & P.	1921-27	4½@5	7.75	6.75
C., St. L. & N. O.	1921-24	5	7.25	6.50
C., C., C. & St. L.	1921-29	5 @6	7.00	6.40
Delaware & Hud.	1922	4½	7.25	6.50
Erie Railroad	1921-27	4½@5	7.75	7.00
Grace Steamship	1921-34	6	8.00	7.25
Illinois Central	1921-27	4½@5	7.00	6.35
Do	1925-35	7	6.75	6.35
Internat. Prod. S.	1921-26	7	8.50	7.50
Louis. & Nash.	1921-23	5	7.00	6.50
Do	1922-36	6½	7.00	6.40
Michigan Central	1921-32	5 @6	7.00	6.35
Minn. & St. Louis	1921-27	5 @6	6.80	6.25
Mo., Kan. & Tex.	1921-24	5	7.75	7.00
New York Central	1921-32	4½@5	7.75	7.00
Do	1921-35	7	7.15	6.35
Norfolk & West	1921-24	4½	7.10	6.35
Northern Pacific	1921-30	7	7.00	6.35
N. Y., N. H. & H.	1921-29	4½@5,6	7.10	6.35
Pacific Fruit Exp.	1925-35	7	8.00	7.00
Penn. Gen. Freight	1921-23	4 @4½	6.80	6.40
Pitts. & L. Erie	1921-35	6½	7.00	6.40
Reading Co.	1921-27	4½	7.12	6.40
Seaboard Air Line	1921-27	4½@5,6	7.00	6.40
Sinclair Refining	1921	6	7.75	7.00
Southern Pacific	1921-25	4½	8.25	7.00
Do	1924-35	7	7.00	6.35
Southern Railway	1921-26	4½@5	6.75	6.35
Union Pacific	1924-35	7	7.37	6.50
Virginian Railway	1921-30	6	6.70	6.30
White Oil Corpora.	1921-23	6	7.25	6.50
			8.50	7.50

METAL MARKET REPORT.

These prices were quoted on the local Metal Exchange yesterday:

	Yesterday Bid.	Yesterday Asked.	Friday Bid.	Friday Asked.
Antimony	5.75	6.00	5.20	5.80
Quicksilver	$50.00	....	$50.00	....
Aluminium	23.10	24.00	23.00	24.00
Iron, No. 2X sil.	...	30.00	....	30.00

Electrolytic copper was quoted at 11⅞c on Metal Exchange.

London quotations were:

	Yesterday £	s.	d.	Friday £	s.	d.
Copper, spot	66	2	6	65	15	0
Copper, futures	66	5	0	66	5	0
Tin, spot	159	10	0	155	10	0
Tin, futures	163	10	0	159	10	0
Spelter, spot	26	7	6	26	5	0
Spelter, futures	26	12	6	26	10	0
Lead, spot	19	0	0	18	10	0
Lead, futures	19	7	6	19	7	6

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FINANCIAL NOTICES.

To the Holders of
Empire Gas and Fuel Company
Bond Secured Sinking Fund Convertible Six Per Cent. Notes Dated June 16, 1919.

Proposals are invited to be made to Bankers Trust Company, 16 Wall Street, New York City, as Trustee under the Indenture between Empire Gas and Fuel Company and said Trustee, securing the above notes, for the sale on May 2, 1921, to said Trustee for the account of the Sinking Fund provided for in said Indenture, of notes of said issue at prices not to exceed 102% of the principal of said notes, plus unpaid accrued interest thereon to May 2, 1921. On or before May 2, 1921, this Company will deposit, or there will be available with the Trustee, a sum sufficient to retire at prices not exceeding the price above mentioned, One Hundred Eighty-six Thousand, Nine Hundred Fifty-four Dollars ($186,954), principal amount of said notes, plus unpaid accrued interest to said date; and it is the intention of said Trustee, pursuant to the provisions of said Indenture, to apply the fund so to be received to the purchase or redemption of notes of said issue at not to exceed the price above mentioned.

All proposals should be securely sealed and marked "Proposal for the sale of Bond Secured Sinking Fund Convertible Six Per Cent. Notes of Empire Gas and Fuel Company, dated June 16, 1919," must be for all or any part of the notes offered, must state the aggregate face value and the denominations of the particular notes so offered for sale, and must be received by the Trustee at its corporate Trust Department at or prior to Three o'clock P. M. on March 26, 1921.

Advices as to notes accepted will be mailed on or before March 30, 1921, by Bankers Trust Company, Trustee.

Federal Income Tax ownership certificates covering accrued interest should accompany all accepted notes.

Empire Gas and Fuel Company
By FRANK W. FRUEAUFF, President.
Dated, March 15, 1921.

To the Holders of Dominican Republic 5% Bonds, Issue of 1918, Due 1938.

In accordance with Executive Order 272 sealed proposals will be received by the Secretaria de Estado de Hacienda y Comercio until 10 o'clock A. M. of February 1, March 1 and April 1, 1921, for the purchase for retirement of bonds of the Dominican Republic dated January 1, 1918, due 1938, without regard to series, to an amount estimated at THREE HUNDRED AND TWENTY THOUSAND DOLLARS ($320,000) on each of the above dates, a total for all three dates of $960,000. All proposals shall be submitted in triplicate and shall specify the number of the bonds offered, the series, the par value, and the price at which offered and shall be signed by an official duly authorized to act for the bidders. Upon the outside of the sealed envelopes containing proposals shall appear the words "Proposals opening of ....(fill in date). Said proposals will be opened in public in the office of the undersigned on February 1, March 1 and April 1, 1921, unless such dates fall upon a Sunday or legal holiday, in which case the bids will be opened on the following day.

Arthur H. Mayo,
Lieutenant Commander (SC), U. S. N., Officer Administering the Affairs of the Secretaria de Estado de Hacienda y Comercio for the Military Government.

Notice is hereby given that a special meeting of the stockholders of The Atlantic Refining Company will be held at the principal office of said Company, 3144 Passyunk Avenue, Philadelphia, Pennsylvania, at ten o'clock in the forenoon, on Monday, April 11th, A. D. 1921, to take action for or against a resolution adopted January 25th, 1921, by the Board of Directors, reading as follows:

RESOLVED, That this Company borrow for its corporate purposes the sum of Fifteen Million Dollars, for a period not exceeding ten years, with interest at a rate not exceeding seven per centum per annum, payable semi-annually; that such indebtedness may be evidenced by coupon gold notes or debentures of the Company, issued independently or under and in pursuance of a Trust Agreement between the Company and a Trustee, in such form and containing such terms and conditions in conformity with the foregoing as the Board of Directors may determine.

By order of the Board of Directors.
W. D. ANDERSON, Secretary.

AMERICAN PRODUCERS EXPORT CORPORATION

Handling products in foreign countries of the following manufacturers:

Mason Knitting Mills, Philadelphia, Pa.
Monarch Tool & Machine Co., Sidney, Ohio
Sykes Metal Lath & Roofing Co., Niles, Ohio
Louis Loeb, Steel, N. Y. C.
Penn. Metal Co., Inc., Jersey City, N. J.
Holt Lumber Co., Oconto, Wisconsin
Mechanical Mfg. Co., Chicago, Illinois
J. W. Wells Lumber Co., Menominee, Mich.
Woburn Degreasing Co., Harrison, N. J.

TO THE HOLDERS OF FIRST MORTGAGE 6% 10-YEAR SINKING FUND GOLD BONDS OF HARTLAND COLLIERY COMPANY, DATED AUGUST 1ST, 1916:

The undersigned, as Trustee under the mortgage above referred to, desires under authority of said mortgage, to expend the sum of Eight Thousand Seven Hundred Eighty-Seven Dollars and Twenty-Two Cents ($8,787.22) for the purchase of bonds of said issue, provided such purchase can, in its opinion, be now made advantageously.

Sealed offers of said bonds may be sent to the office of the undersigned TRUST DEPARTMENT, 60 Broadway, New York, on or before March 22nd, 1921, 12 o'Clock Noon. Bonds accepted must be delivered on March 24th, 1921, or security furnished that day, if required, that delivery will be made within ten days and the right is reserved by the undersigned to reject any and all offers.

Dated, New York, March 11th, 1921.
COLUMBIA TRUST COMPANY, Trustee,
By GEORGE E. WARREN, Vice-President.

CAYUGA POWER CORPORATION.
First Mortgage Sinking Fund 6% Gold Bonds, Due March 1, 1935.

Guaranty Trust Company of New York, as Trustee under indenture dated March 1, 1915, securing the above issue, hereby invites offers for the sale to it of as many of the above bonds as can be purchased for the sum of $2,816.17, at prices not exceeding 102½ and accrued interest.

Sealed proposals will be received at the TRUST DEPARTMENT of the undersigned 140 Broadway, New York City, until 10 o'clock A. M., Monday, March 21, 1921. Bonds accepted are to be delivered the following day.

The right is reserved to reject any and all offers, in whole or in part.

GUARANTY TRUST COMPANY OF NEW YORK,
By CHARLES H. SABIN, President.
Dated March 4, 1921.

UNITED DYEWOOD CORPORATION.
New York, March 1, 1921.
Preferred Capital Stock Dividend No. 18.
Common Capital Stock Dividend No. 18.

The following dividends on the stocks of this Corporation have been declared:

A dividend of $1.75 per share (from a sum set aside for the payment of $7.00 per share for the year 1921) on the Preferred Stock, payable April 1, 1921; a dividend of $1.50 per share on the Common Stock, payable April 1, 1921, payable to stockholders of record of Preferred and Common Stocks at the close of business Tuesday, March 15th, 1921.

The Transfer Books will not be closed.

Checks will be mailed by the New York Trust Company of New York.

DE WITT CLINTON JONES, Treasurer.

CENTRAL LEATHER CO.

The interest due April 1st, 1921, on the coupon and registered bonds of this Company will be paid by the Central Union Trust Company of New York. The transfer books for the registered bonds will close March 15th, 1921, and reopen April 2nd, 1921.

H. W. HILL, Treasurer.
New York, Feb. 23, 1921.

MEETINGS AND ELECTIONS.

TO THE HOLDERS OF
Pennsylvania Coal and Coke Company First Mortgage Five Per Cent. Gold Bonds.

Notice is hereby given, pursuant to the First Mortgage made to The Commercial Trust Company, of the City of Philadelphia, Pa., as Trustee, dated July 1st, 1902, securing the above bonds, that on the 16th day of March, 1921, at 12:30 o'clock P. M., at Room 418, Stephen Girard Building, Philadelphia, Pa., there will be a meeting of the holders of the outstanding bonds issued under and secured by said First Mortgage, for the purpose of approving or disapproving the proposed release from the lien and operation of said mortgage of:

Two tracts of coal lands in the Township and County of Cambria, Pennsylvania, aggregating 258 acres and 24 perches, to be sold to Melva Coal Company at $100 per acre.

The consideration to be received for the sale is to be applied in accordance with the provisions of the Mortgage.

Dated, New York, February 14, 1921.
CLEARFIELD BITUMINOUS COAL CORPORATION,
By EDWARD F. STEPHENSON, Secretary.

NATIONAL LEAD CO.
NOTICE OF ANNUAL MEETING, 1921.

The Annual Meeting of Stockholders of the National Lead Company will be held at the office of the Company, No. 1 Montgomery St., Jersey City, N. J., on Thursday, April 21st, 1921, at 12 o'clock noon.

For the purpose of this meeting the transfer books for both Common and Preferred stock will close at 3 P. M. on March 31st, 1921, and remain closed until April 22d, 1921.

By order of the Board of Directors.
M. D. COLE, Secretary.

JERSEY UTILITY MEN NAMED.

Edwards Appoints New Board of Three Under Law Passed Over Veto.

Special to The New York Times.

TRENTON, N. J., March 14.—Governor Edwards tonight sent to the Senate the appointment of former Representative Joseph A. Hammil of Hudson County, former Civil Service Commissioner Joseph S. Hoff of Mercer County and Harry Bacharach of Atlantic County as members of the State Board of Public Utility Commissioners.

This board of three members will replace the old one of five, the law making the change having been enacted a few weeks ago over the Governor's veto.

The members of the old board were paid $7,500 a year and the three Commissioners under the new law will receive $12,000 each. Mr. Hammil and Mr. Hoff are Democrats and Mr. Bacharach a Republican. The first will serve for six years, the second for four and the last for two.

The Governor also announced the reappointment of State Purchasing Agent Edward E. Grosscup of Wenonah, and named William H. Morrow of Belvidere to the State Board of Education.

KNIT GOODS NOT PRICED.

Postponement Found Necessary in View of the Conditions.

The formal opening of Fall lines of ribbed and fleeced underwear that was scheduled for yesterday did not take place, and late in the afternoon there was little definite information available as to just when the various companies would make their prices known. The Standard Knitting Mills had a price list ready which showed reductions of 50 per cent. from the highest point reached in the 1920 heavyweight season, and which also showed advances of about 75 per cent. over normal pre-war levels. No business was taken yesterday, however. At the offices of the Union Mills it was said that their lines would be priced today, but other leading concerns were not so definite.

A good part of yesterday was given over to a meeting held at the Hotel Biltmore, where about seventy-five manufacturers, selling agents and commission merchants talked matters over. After the meeting it was said that the manufacturers were having considerable difficulty in reconciling selling prices with those which the jobbers have intimated they would have to have. With production costs as they stand today, it was said it would be necessary for many mills to do business at a loss to meet the price views of buyers. The present unstable condition of the cotton market complicates the situation considerably.

The question of whether the jobbers were really ready to buy or not also came up yesterday, as did the advisability of pricing goods generally until this point was made clearer. Although comments concerning the number of inquiries received from buyers differed somewhat, the fact remained that the wholesalers were not pushing one another aside in their efforts to buy. A meeting of the fleeced goods manufacturers will be held at the Hotel Biltmore this morning, and another general meeting is scheduled for Thursday of this week.

BUSINESS NOTES.

A meeting of the blanket buyers of the Dry Goods Union will be held today at 432 Fourth Avenue.

The Spanish Chamber of Commerce has removed from 129 Water Street to new quarters at 113-115 Broad Street. Exporters who ship goods to Spain must submit to the chamber for signature their certificates of origin.

NEW INCORPORATIONS.

Special to The New York Times.

ALBANY, March 14.—Seventy-three new corporations, having an aggregate capitalization of $3,392,900, were chartered today. They include:

Accounting Machine Development Corp., Manhattan, $100,000; D. Connor, F. J. Parker, J. J. Harris, 430 East 57th St.

Mount Vernon Examiner Publishing Corp., Mount Vernon, newspaper, $100,000; M. L. Coleman, W. S. Conklin, S. Marcuse, Mount Vernon.

Salvato Building and Construction Corp., Queens, $10,000; M. Accardi, F. Notto, J. Salvato, Middle Village.

R. & G. Bros., Manhattan, grocery, $65,000; H. Dyer, J. Mougenel, S. A. Nies, 107 East 39th St.

Dolinsky Estate, Brooklyn, candy and tobacco, $50,000; H. M. and N. and L. Dolinsky, 709 Willoughby St., Brooklyn.

Kristal & Abrams, Manhattan, women's clothing, $10,000; M. Kristal, J. Gladstone, B. Goldman, 58 West 113th St.

Phenix Upholstering Co., Brooklyn, $25,000; I. and R. Dashwisky, I. M. Saltman, 516 Hinsdale St., Brooklyn.

Community Coal Co., Newbug, $100,000; W. and E. A. and C. H. Brown, Newburg.

I. Goldman Textile Corp., Manhattan, $25,000; L. S. Goetting, I. Rosen, I. Goldman, 2,139 Daly Av., Bronx.

Bid-Audit Corp., Manhattan, $20,000; L. J. Snyder, J. S. Langthorn, M. W. Byers, 188 Gates Av., Brooklyn.

Warren T. Haring, Manhattan, express and forwarding, $10,000; C. F. Coppins, T. E. and W. T. Haring, 120 Bank St.

Sprinfox Realty Co., Brooklyn, $12,000; A. Shanholt, J. Siporin, S. B. Fox, 120 Dumont Av., Brooklyn.

North, East and South Export and Import Co., Manhattan, $25,000; L. Floris, F. and L. J. Botta, 42 Park View Av., Brooklyn.

Baird Letter Shop, Buffalo, $5,000; M. and D. T. Baird; C. M. Canty, Buffalo.

South Yonkers Amusement Co., Yonkers, $25,000; M. N. & F. Chrystmos, W. Ambas, Yonkers.

Mel-Stringer Sales Corp., Manhattan, $150,000; E. D. Boyer, D. C. Lewis, L. Reich Jr., 141 West 77th St.

Bredhoff & Sacks, Manhattan, furs, $5,000; J. and I. Bredhoff, S. Sacks, 114 Clara St., Brooklyn.

Chateau Construction Corp., Brooklyn, $100,000; C. and H. C. Berlin, A. A. Cohen, 105 Lewis St., Brooklyn.

La Radiant Pearl Co., Manhattan, pearls and novelties, $10,000; H. Yander, D. Weiss, C. S. Rothenberg, 248 West 55th St.

Kenney & Lakeman, Brooklyn, cutting and grinding machines, $5,000; W. N. Kenney, A. and C. J. Lakeman, 416 East 84th St., Brooklyn.

Allied Apartments, Manhattan, $50,000; M. Contant, G. B. Hitchcock, F. H. Butehorn, 37 Wall St.

Norfolk Dairy Co., Manhattan, groceries, $10,000; B. Horowitz, I. Karpf, A. Koplowitz, 526 East 159th St.

Aughtotrade, Manhattan, construction, $100,000; F. C. Patterson, W. T. Lindsay, B. S. Drake, 725 Riverside Drive.

Pilot Middy Co., Brooklyn, $21,000; A. Chernavsky, S. Lemonawitz, L. Benjamin, 980 Tiffany St., Bronx.

Kurtz-Weintraub Furniture Co., Manhattan, $10,000; M. and M. Kurtz, Y. Weintraub, 222 Rivington St.

Musler Realty Corp., Brooklyn, $50,000; J. J. and S. Musler, 24 Eldert St., Brooklyn.

Franklin Coal and Ice Co., Brooklyn, $250,000; B. Sabsevitz, M. Rosen, A. Serota, 1,165 Eastern Parkway, Brooklyn.

Sixty-two Hanson Place Corp., Brooklyn realty, $150,000; J. C. Nisley, W. Debar, A. W. MacVey, 217 Midwood St., Brooklyn.

United North and South Oil Co., Manhattan, $200,000; E. B. Davis, A. H. Peck, F. W. Murphy, 630 Mansfield Place, Brooklyn.

Menu Advertising Co., Manhattan, $5,000; H. and J. Seigelman, H. M. Lowell, 320 Wyona St., Brooklyn.

Troeger Products Corp., Brooklyn, make chemicals, $50,000; E. A., F. S. and J. F. R. Troeger, 648 East 34th St., Brooklyn.

Norwalk Merchandise Co., Manhattan, men's furnishings, $10,000; L. Brownstein, G. Cohen, M. Rinden, 681 8th Av.

P. & H. Sales Co., Binghamton, auto accessories, $10,000; F. L. Brooks, A. M. Buckley, R. A. Thompson, Binghamton.

Wolfson Holding Corp., Manhattan, realty and securities, $100,000; R. Brown, W. P. Bloom, M. W. Berman, 561 West 163d St.

Boland & Rundell, Binghamton, drugs, $5,000; C. G. Blakeslee, F. J. Boland, L. P. Rundell, Binghamton.

Hupco Oils, Valley Stream, $25,000; J. E. W. Johnson, G. H. and H. R. Huppert, East Rockaway.

Leon Cutler, Manhattan, women's wear, $20,000; J. and V. Kaufman, L. Cutler, 108 West 114th St.

144-146 Bleecker St., Manhattan, $25,000; M. and A. H. and P. Mori, 21 Washington Square.

J. P. Jeffords, Manhattan, financing enterprises, $100,000; J. B. Smith Jr., L. C. and J. P. Jeffords, 19 West 44th St.

Amagansett Improvement Corp., Manhattan, operate golf links and clubhouses, $15,000; E. W. Martin, E. J. McGuire, E. E. Bartlett, 461 8th Av.

Standard Bronze Bushings Service Co., Manhattan, $10,000; R. O. Maxwell, W. P. and A. A. Mosher, 135 Broadway.

N. Marra, Manhattan, realty, $25,000; A. Petrocelli, M. and N. Marra, Corona.

North Roslyn Department Stores, North Roslyn, $5,000; A. Potopinsky, S. Lubinski, C. Rawa, North Roslyn.

Slatington Milling Co., Manhattan, flour milling, $25,000; W. E. Dante, J. Sachs, I. Ehrman, 45 Pinehurst Av.

Deitel Manufacturing Co., Manhattan, textiles, $20,000; A. Miller, H. Broder, B. B. Deitel, 203 Bay 23d St., Brooklyn.

Wisher Realty Corp., Brooklyn, $10,000; H. L. Jacobson, L. Fischer, T. Wildenberg, 2,403 2d Av.

Hyland-Jencks, Manhattan, realty and construction, 1,000 shares preferred stock, $100 each; 1,000 common, no par value; active capital, $105,000; W. L. Walker, C. F. and H. A. Jencks, 507 5th Av.

W. H. Young Garage Co., Manhattan, 50 shares preferred stock, $100 each; 50 common, no par value; active capital, $5,250; J. C. Ramsburg, P. H. Smart, J. Paull, 120 Broadway.

Associated Mines Corp., Manhattan, 2,500 shares common stock, no par value; active capital, $250,000; R. H. Garretson, J. J. Mangini, A. Begg, 32 Broadway.

Geo. M. Woodcock, Buffalo, insurance, $20,000; C. Trapp, E. L. Wilcox, G. M. Woodcock, Buffalo.

Newkirk Apartments, Brooklyn, $10,000; M. Schusterov, I. Solow, S. Katz, 1,811 Park Place, Brooklyn.

Studio Garage, Manhattan, $25,000; C. Landow, H. and Y. Cohen, 2,028 Lexington Av.

Iwakami & Co. of New York, Manhattan, mercantile, $100,000; J. Tanaka, M. Murakami, A. Tison, 111 West 82d St.

Peter Young, Buffalo, clothing, $100,000; A. and D. and P. Young, Buffalo.

Harrallen Corp., Manhattan, real estate agency, 1,500 shares common stock no par value, active capital $75,000; W. C. Allen, S. H. Bevins, J. Wolffsohn, 136 West 52d St.

Auto-Apartments, Inc., of Greater New York, Manhattan, garages, 100 shares preferred stock $100 each, 100 common no par value, active capital $20,000;; E. E. and C. E. S. Bowman Corp., Buffalo, make waists, $250,000; E. S. and F. N. Bowman, A. J. Reed, Buffalo.

Fulton Trucking Co., Manhattan, $10,000; E. Miller, H. G. Diver, L. Rittenberg, 1,000 Fox St., Bronx.

New System Institute, Manhattan, text books, $10,000; L. Zass, G. F. J. Karges, H. B. Jackson, 81 Fulton St.

Vanity Fair Costumes, Manhattan, theatrical costumes, $5,000; M. and S. Orange, C. Lipson, 268 Berry St., Brooklyn.

Conrad G. Klee, Binghamton, insurance, $75,000; C. C. and V. D. and M. M. Klee, Binghamton.

Mosson Hat Co., Manhattan, millinery, $10,000; I. Goldstein, H. Luft, S. Stuchiner, 2,007 Le Fontaine Av.

Beacon Merchandise Co., White Plains, hosiery and underwear, $50,000; S. and L. J. and R. A. Ellis, White Plains.

Oak Beach Fish Co., Islip, $60,000; P. J. Kremm, J. Johnson, F. Markvart, East Islip.

Brown Spin-Wright, Manhattan, make textile machinery, 6,000 shares common stock, no par value; active capital, $30,000; I. W. Goodhue, Alex C. Proudfit, A. W. Fiedler, 120 Broadway.

CAPITAL INCREASES.

District of Columbia Realty Co., Manhattan, $250,000 to $500,000.

Frank J. Murray Co., Manhattan, $20,000 to $50,000.

Swenarton & Salley, Manhattan, $1,300 to $50,000.

Chas. H. Watts Co., Manhattan, $100 to $200,000.

World-Wide Distributing Corp., Manhattan, $50,000 to $100,000.

Fashion-Bilt Dress Co., Manhattan, $100,000 to $200,000.

Princely Mills, Manhattan, $50,000 to $350,000.

Federal Credit House of Ohio, Manhattan, $20,000 to $30,000.

Royal Metal Lighting Fixture Co., Manhattan, $15,000 to $30,000.

Polish Clothing Mfg. Co., Brooklyn, $500,000 to $1,000,000.

Wheat's Ice Cream Co., Buffalo, $75,000 to $1,500,000.

REORGANIZATIONS.

Coons-Mabbett Manufacturing Co., Rochester, carry on business with $105,000 and 1,000 shares preferred stock, $100 each, and 1,000 common, no par value.

NAME CHANGES.

G. F. Balme, Manhattan, to J. H. Brown.

L. H. Jaccard, Manhattan, to Gotham Auto Body Co.

DESIGNATIONS.

New-Broad Co., N. J., theatres and amusement places, $500,000; rep., L. Friedman, 1,493 Broadway.

Angel International Corp., Me., make paper containers, $5,000,000; rep., R. R. Reilly, 23 East 43d St.

T. Jay Flanagan & Co., Del., music publishing, $25,000; rep., T. J. Flanagan, 1,545 Broadway.

DISSOLUTIONS.

Machinery Utilities Co., Manhattan.
Arc Realty Co., Manhattan.
Merrimack Clearing Corp., Manhattan.
Eastchester Shore Front Realty Co., Manhattan.
N. J. Zenker Co., Manhattan.
H. Seligman Merchandise Co., Manhattan.
O. C. Brunner Warehouse, Manhattan.
Erdrich & Julius, Manhattan.
Elted Corp., Brooklyn.
Saunders Auto Body, Ossining.
Halcott Centre Creamery Co., Halcott Centre.

L. C. L. Co., building railroad cars, $100,000; Edwin S. Clarkson, Washington; John J. Jolls, M. E. Hothersall, Wilmington.

Wire Electric Co., $100,000; Charles C. Wire, A. S. Dailey, L. L. Dittmer, Pittsburgh.

Al Jennings Feature Films, $20,000; William J. Dole, Joseph M. Callahan, Wyndham Chant, Chicago.

CAPITAL INCREASES.

Habershaw Electric Cable Co., New York, $31,500,000 to $33,000,000.

Associated Fruit Co., Chicago, $1,000,000 to $1,687,500.

Western Lumber and Export Co., Indianapolis, $700,000 to $800,000.

Young Poland, New York, $250,000 to $750,000.

Delaware Charters.

Special to The New York Times.

DOVER, March 14.—Charters today:

American Palestine Co., mercantile and commercial, any part of the world; $5,000,000; Israel Unterberg, Samson Benderly, New York; Samuel Rottenberg, Brooklyn.

Standard Grip Nut Co., manufacture of nuts, bolts, $1,000,000; C. M. Gollagher, C. R. Roof, W. H. Lovelt, Chicago.

Smithfield Coal Co., operate coal properties, $500,000; C. T. Cohee, C. B. Outten, S. L. Mackey, Wilmington.

Lubrication Products Corp., lubricating oils, $5,200,000; C. T. Cohee, C. B. Outten, S. L. Mackey, Wilmington.

Little River Tobacco Co., real estate, $500,000; G. H. Malone, D. C. Carmichael, A. Y. Malone, Dothan, Ala.

Gray Shop, manufacture of hosiery, knit goods, $400,000; F. R. Hansell, J. Vernon Pimm, E. M. MacFarland, Philadelphia.

Hastings Co-operative Oil Co., dealing in motor fuels, $25,000; Robert K. Thistle, East Orange, N. J.; A. E. Silver, New York; L. B. Phillips, Dover.

Miceli Macaroni Manufacturing Co., food products, $200,000; Orazio Miceli, Frederic B. Warder, Albert J. Phillips, Washington.

MEETINGS AND ELECTIONS.

NOTICE OF ANNUAL MEETING OF
CADDO CENTRAL OIL AND REFINING CORPORATION.

The annual meeting of the stockholders of CADDO CENTRAL OIL AND REFINING CORPORATION will be held on the 21st day of March, 1921, at 10:30 o'clock in the forenoon of that day, at No. 66 Pine Street, Borough of Manhattan, City of New York, for the purpose of

(1) electing three directors to hold office for the term of three years;
(2) receiving and acting upon the reports of the officers;
(3) considering and voting upon a resolution amending Section 1 of Article I, of the By-Laws of the Company, to change the date for the holding of the annual meeting of stockholders from the third Monday of February to the third Monday of March in each year;
(4) ratifying and approving all acts and things done by the Board of Directors and Officers of the Company since the last annual meeting;
(5) the transaction of such other business as may properly come before the meeting.

Stockholders of record at the close of business on the 3d day of March, 1921, will be entitled to vote at this meeting.

The Transfer Books will not close.

Dated, New York, March 1st, 1921.
ERNEST K. HENDERSON, Secretary.

NOTICE is hereby given that the annual general meeting of the McKinley-Darragh-Savage Mines of Cobalt, Limited, will be held at Room "G," King Edward Hotel, King Street East, Toronto, Ontario, on Tuesday, March 22, 1921, at the hour of eleven o'clock in the forenoon, to receive and consider the statement of accounts and balance sheet of the Company, to receive the report of the Directors, to elect Directors, and to transact the ordinary business of the Company.

McKINLEY-DARRAGH-SAVAGE MINES OF COBALT, LTD.
J. H. SPENCE, Secretary.
Dated at Toronto, Ontario, March 1, 1921.

THE WESTCHESTER STREET RAILROAD COMPANY

To the Stockholders:

NOTICE is hereby given that the Annual Meeting of the Stockholders of THE WESTCHESTER STREET RAILROAD COMPANY will be held in the office of the Secretary, Room 3040, Grand Central Terminal, New York, N. Y., on Tuesday, March 22nd, 1921, at twelve o'clock noon, for the purpose of electing a Board of Directors and three Inspectors of Election, and the transaction of any other business that may come before the meeting.

Dated March 8th, 1921.
A. E. CLARK, Secretary.

Illinois Central Railroad Company.

For the purpose of the Annual Meeting of Stockholders of the Illinois Central Railroad Company, to be held at Chicago, Ill., on Wednesday, April 20, 1921, the Stock Transfer Books will be closed at 3 P. M. on Wednesday, April 6, 1921, and will remain closed until the morning of Thursday, April 21, 1921.

D. R. BURBANK, Secretary.
New York, February 8, 1921.

Pursuant to the Resolution of the Board of Directors fixing the date thereof the Annual Meeting of the Stockholders of the Bankers & Shippers Insurance Company of New York is hereby called to meet at the office of the Company, 59 John St., New York City, on Thursday, March 31, 1921, at 11 A. M.

R. CHOLMELEY-JONES, Ass't Secretary.

A MEETING OF THE LOT OWNERS OF the Green Wood Cemetery will be held at its office, No. 170 Broadway, New York, on Wednesday, March 16th, at 12 o'clock noon to receive the annual report of the Trustees

ALFRED L. SEAVER, Secretary.

BUSINESS RECORDS

In Town.

KAYANEE WAIST AND DRESS COMPANY—A petition in bankruptcy has been filed against Louis Kreiner and William S. Kreiner, trading as Kayanee Waist and Dress Company, manufacturers, at 20 West Thirty-third Street, by these creditors: Maurice Seligson, $2,000; Morris A. Schoenfeld, $1,500; R. R. Cohn, $2,500. Judge Mayer appointed Robert P. Levis receiver in $5,000 bond. The liabilities are said to be $350,000 and assets about $100,000.

HEITEL & LIPSHITZ—A petition in bankruptcy has been filed against Harry Heitel and Isidore Lipshitz, comprising the firm of Heitel & Lipshitz, dealers in furs and skins, at 15 West Twenty-sixth Street, by these creditors: R. Freedman, $539; B. R. Jacoby, $1,025; R. Reck, $433. Judge Mayer appointed Maurice Meyer receiver in $2,000 bond.

FRANK PITTELLI of 180 Hester Street has filed a petition in bankruptcy, listing liabilities of $56,566 and no assets. Principal creditors are People of State of New York, $10,000; Title Guaranty and Surety Company, $11,048; estate of William Hyams, $8,177.

BERNHARD NEUMAN of 1,392 Boston Road has filed a petition in bankruptcy, listing liabilities of $3,718 and no assets.

CHARLES SCHIFTER of 669 Eighth Avenue has filed a petition in bankruptcy, listing liabilities of $1,567 and assets of $1,800, consisting of a claim for commission due against Coles Manufacturing Company, Inc. There is only one creditor, Coles Manufacturing Company, Inc., whose claim was reduced to a judgment on March 3, 1921.

SAMUEL WAXMAN, dealer in butter, eggs and cheese, at 510 East 14th St., has filed a petition in bankruptcy, with liabilities of $3,491 and assets of $1,200, consisting of accounts. An assignment was made on March 7.

JOHN KATSAROS, peddler, residing at 856 Cauldwell Av., has filed a petition in bankruptcy, with liabilities of $1,783 and no assets. There is only one creditor, Martha Dukas, whose claim for breach of contract to marry was reduced to a judgment on Dec. 8, 1919.

BARNETT HARRIS, furs, at 25 West 26th St., has filed schedules in bankruptcy, with liabilities of $764,028, and assets of $80,650, consisting of cash in the hands of the receiver, $60,000; stock, $12,000; fixtures, &c., $500, and accounts, $8,000. Among the creditors are Eitingon, Schild & Co., $112,303; Funsten Brothers, $70,637; Albert Herskowitz & Son, $44,348, and Sanditz Fur Co., $24,240.

COHEN BROTHERS & GERINGER, manufacturers of suits, at 26 West 17th St., have filed schedules in bankruptcy, with liabilities of $59,747 and assets of $21,573, consisting of stock, $9,000; fixtures, &c., $4,000; accounts, $4,159, and property in reversion, &c., $4,413. Among the creditors are Cheney Silks, $5,015; Hill & Encherman, $1,648, and Empire Mills, $1,547.

NATHAN KAPLAN—Schedules in the assignment of Nathan Kaplan, jobber in shoe findings, at 158 East 114th St., show liabilities of $5,357, nominal assets of $2,367 and actual assets of $1,921.

H. ALTMAN & SINGER, furs, at 114 West 26th St., have effected a composition with creditors on a basis of 45 per cent. Liabilities are $80,280.

PHILIP WOLFISH, jobber of woolens, at 86 Hester St., has effected a composition with creditors on a basis of 25 per cent. Liabilities are $58,010.

LOUIS VIGDEN, furs, at 49 West 29th St., has effected a composition with creditors on a basis of 15 per cent. Liabilities are $79,674.

L. K. SALES CO., INC., general merchandise, at 159 West 25th St. and Brooklyn, N. Y., has effected a composition with creditors on a basis of 25 per cent. Liabilities are $20,301.

COHEN & CO., furniture, at 2,025 2d Av., has effected a composition with creditors on a basis of 25 per cent. Liabilities are $5,933.

CELIA BENSON, dry goods, Yonkers, has effected a composition with creditors on a basis of 20 per cent. Liabilities are $4,821.

DISCHARGES FROM BANKRUPTCY—Judge Mayer has granted discharges from bankruptcy to the following named: Kalish & Millard, manufacturers of women's hats, 23 Bond St., liabilities $10,843; Aaron Rothschild, trading as Great Eastern Bead and Supply Co., 286 5th Av., liabilities $6,679; Simon Rosenhoch, furs, 126 West 31st St.; El Brendel Hotel, Irvington; Charles A. Wadro, salesman, 3,569 Broadway; Robert C. Trier, Harriman, N. Y., and Fred A. Sherman.

Out of Town.

CHICAGO, March 14.—An involuntary petition in bankruptcy was filed today by creditors against Siegel-Heckinger Packing and Provision Company, a $4,000,000 concern.

Special to The New York Times.

UTICA, March 14.—William D. Manson, clerk, of Schenectady, filed a petition in bankruptcy today, with liabilities of $27,323 and assets of $1,075.

Special to The New York Times.

CHICAGO, March 14.—An involuntary petition in bankruptcy was filed today against the Seigle-Heckinger Packing and Provision Co., in behalf of the Taylor Coal Co. and others. Liabilities are not yet estimated; assets are listed at $400,000.

A voluntary petition in bankruptcy was filed by Max Cohen, a purchasing agent, with liabilities of $57,240 and assets of $55,000.

JUDGMENTS.

Filed yesterday, Manhattan, the first name being that of the debtor:

In New York County.

Bloom, Irving—M. L. Schmidt........$835.90
Blake, Frank J.—D. Hawkins........234.20
Ballonino, Jose, and Leo Gottesman—People, &c. 200.00
Bauer, Max—B. Tuck........327.15
Baker, Rutherford M.—Glokner & Blue Co. 118.80
Charlis, Thomas—Winfield H. Mapes Co.664.70
Curtis, Allen, Ellis P. Earle and Howard Parschal—Tri-Bullion Smelting and Development Co., costs........185.15
Caputo, Joseph and Louis (Caputo Bros)—Fidelio Brewing Co., Inc.....152.12
Christopher, Frederick D., and Wakbur D. Lockwood—W. E. Friedman........891.72
Chinella, Vincent, and New Amsterdam Casualty Co.—People, &c. 2,500.00
Donovan, Richard H.—Hamis Bros., Inc. 118.40
Dallon, Wm. A.—Andrew Ramsay Co..280.93
Dubros Bakery and Lunchroom, Inc.—J. Cash........112.28
Dodge, Warren A.—Zeh Hahnemann Co., Inc. 509.16
Dunn, Lorenz—J. Margolies........148.65
Davis, Harold L.—L. Levy et al........499.26
Elmore, Bernice—Bill Operating Co. costs........114.95
E. H. Finman, Inc.—J. Meyer........1,010.91
Freudenthal, Frank—W. E. Godfrey........270.71
Friedman Motor Corp. and Otis C. Friend—A. E. O'Donnell........15,724.43
Fischman, Max, and Bessie Fischman—S. Salomon et al........164.30
Felan, Max—A. Sarony........188.02
Grady, Joseph F.—G. E. Morrisey........115.25
Goldsmith, Max—I. Lida........770.15
Same—Same........509.22
Goldner's Transfer Co., Inc.—New Star Press, Inc. 106.00
Holzman, Cohen & Co., Inc., and Milton S. Cohen—Tradesmen's Nat. Bank........2,518.12
Hannan, George; Arthur Dennen and Edward Murphy—Morris Plan Co. N. Y. 217.30
Hannah, Frank S.—J. H. Brewster....986.10
Harris, Morris—M. Lipshits........212.79
Interborough Rapid Transit Co.—L. Sabatano........340.20
Insular Traders, Inc.—Martin S. Bernet, Inc. 196.00
J. J. Rafferty Co., Inc.—Charles D. Durkee Co., Inc. 300.24
Kessler, Isidore I. (Victory Mail Order House)—I. Rosenbaum et al........371.82
Krihsky, Nathan—L. Mark........160.65
Kessler, Isidor I.—L. Rosenbaum......333.95
Keller, Frederick; Mary Keller, Bernard Bernstein and Harry Friedman—Morris Plan Co. N. Y. 219.50
Katz, Aaron; Harry Brooks and Solomon Meshel (Katz, Brooks & Meshel)—E. Klein & Son........2,819.79
Kleinman, Max—C. Klein........401.91
Koller, Samuel—Castle Co., Inc........619.83
Leonardo, Anthony—G. Spenelli........214.65
Litzner, Max—Morris Plan Co. N. Y..112.70
Langman, John H.—C. Jacobs........178.20
Levy, Solomon A.—L. Noschkes; costs..124.20
Martin, Edw C.—L. Portnow et al....690.86
Manison, Claude—Morris Plan Co., N. Y.119.53
Mahin, Harold J.—H. Roeder et al....118.15
Murphy, Terrence F.—Commonwealth Finance Corp. 824.20
Middleton, Wm. T.—G. Lampert et al..574.57
Nassauer, Gustave—Nathan Schweitzer Co., Inc. 343.90
Oconee Steamship Co.—Willard Sutherland & Co., Inc. 5,926.69
Oppenheim, Charles—G. Lieberman..2,140.43
Same—B. Lieberman........500.00
Papaspyros, Spuros—Bofinger Bros., Inc. 127.72
Pape, Charles M.—Long Island Scrap & Metal Co., Inc. 145.65
Price, J. Coll, and Manuel M. Elkin—E. Hoffman........880.20
Perelstrous, Anany—Schoeder & Lombard Stamp & Die Co., Inc....222.45
Parr, Richard, and Wm. E. Ball—C. B. Orcutt........152.27
P. Reardon, Inc.—R. McClatchey........1,886.41
Purcell, Marki (Modern Trading Co.)—N. Yohalen et al........1,770.70
R. R. Appleton Co.—Henry W. Peabody & Co. 7,451.04
Reynolds, James—Roebuck Weather Strip & Wire Screen Co. 149.55
Rehage, Frank, and James Olson Jr., and Vincent H. Olson—Morris Plan Co., N. Y. 266.40
Stonestreet, Guy—Abraham & Straus, Inc. 119.60
Saunders, Kendall—N. Rabinowitz et al.132.51
Smith, John, Edward Fitzpatrick, and Joseph Murray—Morris Plan Co., N. Y.163.90
Sanguinetti, Harry, Francis Murphy, William Handman and Paul Van Blardorn—Morris Plan Co., N. Y. 270.50
Sharbo, Dulio, Bertha Lemaitre, George Dobkin, Emanuel Liebowitz and Bertha Tabot—Morris Plan Co., N. Y. 332.60
Stern, Louis, Joseph Janosek and William Hodges—Same........163.90
Shapiro, Louis, Charles Haas, Martha Haas, Frank Davis and Samuel Welsh—Same........113.00
Sobel, Joseph—Knickerbocker Leather Novelty Co. 218.40
Smith, Frank R.—L. A. Corsa........138.92
Schultz, Carl R.—Arbuckle Bros........2,305.21
Shanks, Benjamin Z.—G. E. Morrissey..133.52
Street, Frederic G. (F. G. Street Co.)—R. A. Cromwell Mfg. Co., Inc........1,060.20
Suskind, Alexander or Alex (A. Suskind & Co.)—H. Bodeh et al........791.84
Shonfeld & Greenberg, Inc.—F. A. Thayer........3,375.59
Smith—Robert R.—L. C. Wolfson......11,518.30
Smith, Calvin O., and Robert R. Smith—L. C. Wolfson........5,506.52
Taormina, Mary (M. Taormina)—D. Turner........335.91
Trans Oceanic Commercial Corp.—Nemours Trading Corp. 25,976.67
Uneeda Home Cook—Morris Plan Co. N. Y. 216.20
Van Loan, Irving S.—R. H. Sayer......325.85
Wassaner, Gustave—Nathan Schweitzer Co., Inc. 343.90

In Bronx County.

Appel, George—Standard Slide Corp..$120.92
Galin, Fannie—Bank of United States.422.88
Harris, Myra C.—R. L. Forbes........396.88
Jackson, Hyman B.—Harper Bros......49.03
Kerner, Charles—S. Fasekas et al.....525.54
Licht, Max—Rainbow Cloak & Suit Co. 32.72
Marino, Saverio—M. Klein........391.06
Nielson, Olas—A. Uris Iron & Steel Corp. 323.14
Reynolds, James — Roebuck Weather Strip & Wire Screen Co. 149.55

SATISFIED JUDGMENTS.

The first name is that of the debtor, the second that of the creditor, and date when judgment was filed:

In New York County.

Degnon Contracting Co.—J. Serrina, Dec. 3, 1913........$394.56
Doke, James A.—Alco Building Co., Dec. 8, 1914........118.62
Kleinberg, Tobo—L. Laitman et al., March 28, 1917........1,023.91
Expert Cloak & Suit Co., Inc.—York Mfg. Co., March 1, 1921........643.70
N. Hutkoff & Co., Inc.—P. A. McInnis, June 19, 1920........704.09
Althouse, Walton C., Marie L. Clark, Marie Althouse, Sarah A. Gardiner and Wm. H. Kelly—S. Bonath, Nov. 14, 1918........2,659.11
Simpson, Benjamin—State Industrial Comm., Feb. 20, 1917 (vacated)......640.00
Dannies, John, and Benjamin Green—People, &c., Nov. 20, 1919........300.00
Everit, Edw. A.—City of N. Y., Feb. 6, 1914........244.74
Mouso, Angelo R.—M. Mayer et al., May 27, 1918........66,637.48
Klein, Benjamin—H. Levy, Nov. 2, 1918.119.75
New England Steamship Co.—Rubberset Co., Feb. 2, 1921........118.12
Nishtal, Joseph—B. Hurwitz, March 7, 1921........166.90

In Bronx County.

Degnon Contr. Co.—L. Falcone, Nov. 17, 1914........$169.72
Gas Engine & Power Co.—Watson Wagon Co., May 3, 1917........54.22
Keenan, Michael J. and Elizabeth—S. G. McNeirney, Oct. 22, 1914........601.53
Juster, Emanuel—H. Fuerstein, Jan. 20, 1919........78.03
Mishtal, Joseph—B. Hurwitz, March 5, 1920........166.90

MEETINGS AND ELECTIONS.

SOUTHERN PACIFIC COMPANY.
NOTICE OF MEETING.
165 Broadway, New York, N. Y., Jan. 3, 1921.

The Annual Meeting of the Stockholders of the Southern Pacific Company will be held at the office of this Company in Anchorage, Jefferson County, Kentucky, on Wednesday, April 6, 1921, at twelve o'clock noon, standard time, for the following purposes, viz.:

1. To elect fifteen Directors.
2. To consider and act upon all questions and matters which may legally come before the meeting relating to Federal control of the Company's properties under the act of Congress of March 21, 1918, or any agreement or settlement with the Government in respect thereto, or relating to the termination of such Federal control by the return of the properties or otherwise, and / or relating to conditions resulting from or succeeding such Federal control, and generally all questions and matters growing out of or incident to such control, termination thereof, or following conditions, including the guaranty of income under the Transportation Act, 1920, and settlement thereof.
3. To transact all such other business as may legally come before the meeting, including the approval and ratification of all action of the Board of Directors and of the Executive Committee since the last annual meeting of the Stockholders of this Company.

For the purposes of the meeting, the books for the transfer of stock will be closed at 3 o'clock P. M., Tuesday, March 22, 1921, and will be reopened at 10 o'clock A. M., Thursday, April 7, 1921.

By order of the Board of Directors.
HUGH NEILL, Secretary.

NOTICE OF ANNUAL STOCKHOLDERS' MEETING.
THE STUDEBAKER CORPORATION

The Annual Meeting of The Studebaker Corporation will be held at the principal office of the Company, No. 15 Exchange Place, Jersey City, N. J., at 12 o'clock noon, on Tuesday, April 5, 1921, for the purpose of electing Directors, ratifying and confirming all actions taken at the various meetings of the Board of Directors and Executive Committee (the records of which will be presented at the meeting and will be open to the inspection of stockholders), and for the transaction of such other business as may be brought before the meeting. The stock transfer books of the Company will be closed from the close of business on March 15, 1921, until the opening of business on April 6, 1921.

A. G. RUMPF, Secretary.

NEW YORK TELEPHONE REALTY CORPORATION,
15 DEY STREET, NEW YORK.
March 8th, 1921.

TO THE STOCKHOLDERS:

Notice is hereby given that the annual meeting of the stockholders of the New York Telephone Realty Corporation will be held at No. 15 Dey Street, Borough of Manhattan, The City of New York, N. Y., on Wednesday, the 23d day of March, 1921, at 3:30 o'clock P. M., for the election of five directors and two inspectors of election and the transaction of such other business as may then properly come before the stockholders.

J. M. FERRY, Secretary.

The Annual Meeting of Stockholders of THE NORTH RIVER INSURANCE COMPANY of New York will be held at the office of the Company, No. 110 William Street, New York City, New York, on Monday, March 28th, 1921, at twelve o'clock noon, for the election of Directors and Inspectors of Election. Polls open at 12 o'clock M. for one hour.

DAVID G. WAKEMAN, Secretary.

DIVIDENDS.

HENDEE MANUFACTURING COMPANY, Springfield, Mass.
PREFERRED CAPITAL STOCK
Dividend No. 30.
Feb. 23rd, 1921.

A dividend of one and three-quarters (1¾%) per cent. on the Preferred Stock of this Company has this day been declared, payable Friday, April 1st, 1921, to stockholders of record at the close of business March 21st, 1921. Checks will be mailed.

FRANK J. WESCHLER, Treasurer.

H. R. MALLINSON & CO., INC.,
136 Madison Avenue, New York City.
March 10, 1921.
Preferred Dividend No. 6.

The Board of Directors of this Corporation has declared the regular quarterly dividend of 1¾% on the Preferred Stock, payable April 1st, 1921, to Stockholders of record at close of business March 21, 1921.

E. IRVING HANSON, Treasurer.

BARNET LEATHER CO., INC.,
81 Fulton St., N. Y. C.
Feb. 21, 1921.

A quarterly dividend of one and three-quarters (1¾%) per cent. has been declared upon the preferred stock of the Barnet Leather Co., Inc., payable April 1st, 1921, to stockholders of record at the close of business March 16, 1921. Checks will be mailed.

J. M. H. HEYMAN, Treasurer.

CUBA CANE SUGAR CORPORATION
Preferred Stock Dividend.

A quarterly dividend of $1.75 per share has this day been declared upon the Preferred Stock of this Corporation, payable April 1st, 1921, to stockholders of record at the close of business March 15th, 1921.

H. F. KROYER, Treasurer.
March 4th, 1921.

DIVIDENDS.

To the Holders of
THE GENERAL GAS & ELECTRIC COMPANY
FIFTEEN YEAR SEVEN PER CENT. INCOME BONDS.

The Board of Directors of The General Gas & Electric Company has declared to be due and payable on April 1, 1921, interest on its Fifteen Year Seven Per Cent. Income Bonds for the year ended December 31, 1920, at the rate of seven per cent. (7%) per annum. The amount required to pay such interest will be deposited with the Mercantile Trust Company, 115 Broadway, Borough of Manhattan, City of New York, to which Company coupon Number 2, attached to the above-described bonds, accompanied by property executed ownership certificate, should be presented for payment.

THE GENERAL GAS & ELECTRIC COMPANY,
By W. BUCHSBAUM, Treasurer.

BERGENS PRIVATBANK

Bergens Privatbank, of Bergen, Norway, has declared a 15% dividend for 1920. Net profits for the year were 8,970,897 kroner, and the sum of 3,020,897 kroner was carried forward to profit and loss account. The bank's total capital and surplus now stands at 71,000,000 kroner.

AMERICAN GAS & ELECTRIC COMPANY
PREFERRED STOCK DIVIDEND.
New York, March 14, 1921.

The regular quarterly dividend of one and one-half per cent. (1½%) on the issued and outstanding PREFERRED capital stock of American Gas and Electric Company has been declared for the quarter ending April 30, 1921, payable May 2, 1921, to stockholders of record on the books of the Company at the close of business April 16, 1921.

FRANK B. BALL, Treasurer.

THE CHANDLER MOTOR CAR COMPANY
DIVIDEND NOTICE.
Cleveland, Ohio, March 10, 1921.

The Board of Directors have this day declared the regular quarterly dividend of $2.50 per share upon the outstanding common stock of this Company out of net profits, payable April 1, 1921, to comnet profits, payable April 1, 1921, to common stockholders of record, at the close of business March 21, 1921.

Books will not close. Checks will be mailed.

SAMUEL REGAR, Treasurer.

AMERICAN GAS AND ELECTRIC COMPANY
COMMON STOCK DIVIDEND
New York, March 14, 1921.

A regular quarterly dividend of two and one-half per cent. (2½%) on the issued and outstanding COMMON capital stock of American Gas and Electric Company has been declared for the quarter ending March 31, 1921, payable April 1, 1921, to stockholders of record on the books of the Company at the close of business March 18, 1921.

FRANK B. BALL, Treasurer.

General American Tank Car Corporation
March 11, 1921.

A quarterly dividend of one and three-quarters per cent. (1¾%) has been declared upon the Preferred Stock of this Corporation, payable April 1, 1921, to stockholders of record March 15, 1921.

E. MAYER, Secretary.

CENTRAL PETROLEUM COMPANY
New York, N. Y.

The regular semi-annual dividend of $2.50 per share on the outstanding preferred stock of this Company has been declared by the Board of Directors, payable April 1, 1921, to stockholders of record March 17, 1921.

H. F. OSBORN, Jr., Treasurer.
March 14, 1921.

UNIVERSAL LEAF TOBACCO COMPANY, INC.

The regular quarterly dividend of 2% on the Preferred Stock of Universal Leaf Tobacco Company, Inc., has been declared, payable April 1st, 1921, to Preferred Stockholders of record at the close of business March 24th, 1921.

D. C. PHILLIPS, Secretary.

GENERAL CIGAR CO., INC.
New York, March 11th, 1921.

A quarterly dividend of $1.75 per share will be paid on the Debenture Preferred Stock of this Company on April 1st, 1921, to stockholders of record on March 25th, 1921, at 3 P. M.

H. V. SHICK, Secretary.

MERCK & CO.

A quarterly dividend of two dollars ($2.00) per share has been declared upon the preferred stock of this corporation, payable on April 1st, 1921, to preferred stockholders of record at the close of business March 17th, 1921.

GEORGE W. MERCK, Treasurer.

DISSOLUTION NOTICES.

Ruden & Cohen, 265-67 W. 42d St. and 681 8th Ave., have this day dissolved partnership. Mr. Gus Cohen will assume all liabilities.

GUS COHEN.

HOTELS AND RESTAURANTS

Come and Partake
of the various enjoyments offered by the Shanley supper-and-diversion—the delicious menu, the charming entertainment, the dancing to good music.
VAUDEVILLE—DANCING—SUPPER
UNTIL 1 A. M.
TODAY'S TABLE D'HOTE LUNCHEON
12 to 2:30—music—$1.25
Blue Point Oysters
Celery Olives
Cream of chicken with rice or Consomme Alphabetti
Supreme of halibut a l'Orly
Roast veal with spaghetti, Milanaise
Roast Spring lamb, mint sauce
Fricassee of chicken with rice
Braised loin of pork, mashed yellow turnips
Shanley steak, jardiniere
Omelette lyonnaise
Broiled Spanish mackerel, lemon butter
Boiled potatoes persillade
Hot pear sundae or Vanilla ice cream
Assorted cakes Demi tasse
A la carte service all day
Vaudeville de Luxe during dinner and after until 1. A. M
Sunday Table d'Hote Dinner—noon and evening—$2.50.
SHANLEY'S
Broadway—43rd to 44th St.

GOLDEN GLADES ROOF
B'WAY 66TH STREET
ATOP THE THOS. HEALY RESTAURANTS
MOST GORGEOUS BALLROOM IN THE WORLD
NOW OPEN WITH
A. BALDWIN SLOANE and his
"CHALLENGE ORCHESTRA"
SENSATION OF THE YEAR
DINING 7 TO CLOSING DANCING
NO COVER CHARGE 7 TO 9 P. M.

HOTEL THERESA
7th Ave., 124th to 125th St.
One block from "L" and Subway Sta. Trolley and bus lines at door.
A Refined Family and Transient Fireproof Hotel
ALL OUTSIDE ROOMS.
ATTRACTIVE ACCOMMODATIONS AT MODERATE RATES
Dining Room At Top of Building
Special Table d'Hote or A La Carte Meals
Tel. 7603 Morningside.
R. P. LEUBE, Manager.

HOTEL WEBSTER
40 West 45th Street
(Near Fifth Ave.)
Directly in the Club and Shopping Section. Attractively furnished sunny rooms and suites.
JOHN P. TOLSON, Manager.

HOTEL DEVON
Seventy West Fifty-Fifth Street
Near Fifth Avenue
One or two desirable small apartments available for immediate occupancy.
The Devon typifies the New York Residential Hotel at its best.
BURTON F. WHITE, Proprietor.

The Touraine
9-11 EAST 39TH STREET
NEW YORK CITY
An apartment Hotel catering to patrons who desire exclusive surroundings. Several desirable furnished apartments by the year or shorter period.
RESTAURANT A LA CARTE
A. R. SMITH, Prop.
Formerly of the St. Regis

THE Embassy Hotel
Broadway at 70th Street
Subway Express 72d Street
A New Modern Fireproof Hotel
Rooms single and en suite of as many rooms as desired—every room with bath.
RESTAURANT FRANCAIS
DANCING 10 P. M. TO CLOSING
J. C. LAVIN, PRESIDENT. ROBERT S. MAFFITT, VICE PRES. & TREAS.
Telephone 8700 Columbus

Hotel Bretton Hall
Broadway, 85th to 86th St.
NEW YORK
SUBWAY STATION AT 86TH STREET COR.
ELEVATED STATION—2 BLOCKS—86TH ST.
Largest and Most Attractive Midtown Hotel, Convenient to All Shops and Theatres.
Exceptionally large, quiet rooms with bath and spacious closets, giving all the comforts and advantages of the best N. Y. City hotels at reasonable rates.
RESTAURANT OF HIGHEST STANDARD AT ATTRACTIVE PRICES.

Hotel Hamilton
73rd St., East of Broadway
A Luxurious Residential Hotel
ROOMS AND SUITES FOR TRANSIENT AND PERMANENT OCCUPANCY
Descriptive Booklet on Request

HOTEL WEYLIN
S. E. Cor. 54th St. & Madison Av.
Situated in Exclusive Residential Section
Superbly Appointed Suites
Permanent and Transient Accommodations
Exceptionally Large Rooms and Abundance of Closets
Leases May Be Made for Unfurnished Suites if Desired.
RESTAURANT CIRO
THOS. J. RUSSELL, Manager.

SUNSET LODGE
Beach 50th and Surf Avenue.
Sea Gate, Norton's Point, N. Y. Harbor
Open all year. Rooms with or without bath. Every room faces the water; 45 minutes Times Square; 35 minutes Chambers St., Municipal Subway. Take Norton's Point car at end of subway.
Special Winter Rates on Application.
Week-end guests accommodated. Spring and Summer reservations now being made.

A high type of comfort, convenience and service throughout, yet at reasonable cost. Permanent or transient.
Hotel Manhattan Square
50 West 77th St. NEW YORK

THE CAMBRIDGE
60 WEST 68TH ST.
NEW APARTMENT HOTEL.
Unfurnished Suites on Lease.
2 ROOMS & BATH, $1,500 UP.
3 ROOMS & BATH, $2,500 UP.
RESTAURANT A LA CARTE.
Under same management Hotel Langdon.
E. H. CHATILLON.

MURRAY'S ROMAN GARDENS
42ND STREET, JUST WEST OF BROADWAY.
Dinner and Supper Service a la Carte.
MUSIC—DANCING.
M. H. COX, Vice President and General Manager.

HOTEL NEWTON
2528 Broadway, bet. 94th & 95th Sts.
Rooms with bath, $2.00 per day up
Rooms with private bath $3 per day up

Hotel Netherlands
5TH AVE. AT 59TH ST.
Great Northern Hotel
118 W. 57th St. and 109 to 121 W. 56th St.

QUALITY DESKS
'Everything for the modern business office in oak, mahogany and American walnut.
Inspection invited.
Jacob Barsky
1 Beaver Street, N. Y.
Tel. Broad 3045

PRICE'S 1921 DIRECTORY OF RETAIL STORES
Now Ready for Delivery.
A compilation of Retail Stores throughout the United States in cities catering to a business of 20,000 or more population; with financial ratings of $20,000 and up. It contains the names of more than 25,000 buyers; $5 a copy on delivery.
HENRY T. PRICE, Publisher,
373 Fourth Av.,
Tel. Mad. Sq. 9458. New York City.

AUCTIONS.

To Be Sold at Public Auction
TODAY (TUESDAY)
March 15th, and four following days to March 19th inclusive.
AT 2:30 P. M. EACH DAY IN
SILO'S
Fifth Ave. Art Galleries
40 E. 45th St.
S. W. COR. Vanderbilt Ave.
James P. Silo & Son, Auctioneers
WILL SELL
A Valuable Collection
OF
Antique and Modern
Persian and Chinese
Rugs & Carpets
GATHERED BY
Mr. H. A. Cambere
of Constantinople
The well-known Connoisseur and Rug Expert, formerly Director of the Persian Exhibit at the St. Louis Fair.
Collection consists of Very Rare Specimens of Keshan, Kerman and Sarook—all sizes and weaves—especially Large Sizes.
ON EXHIBITION TO TIME OF SALE.

$100,000 Stock
of
Household Furniture
Dissolution of Partnership.
Charles Shongood, Auctioneer,
will sell
Thursday, March 17, 1921
at 10:30 A. M.,
at 315 Grand St., N. Y. City,
Very fine stock of furniture, consisting of dining room and living room suits in mahogany and walnut, bedroom furniture in mahogany, walnut and ivory; mirrors, odd pieces for the living room, mattresses, springs, ice boxes, rugs, china closets, bookcases, library tables, phonographs, lamps and other articles too numerous to mention.
Inspection March 15th and 16th.

Wurzburg Dry Goods Company
of Grand Rapids, Michigan,
want merchandise for spot cash
Men's shirts, night robes and neckwear—also small leather goods in staple and novelties. This merchandise is for special sales only. Must be under price and reliable. Call with samples today and Wednesday at nine A. M.
STANLEY C. MACRAE,
1,261 Broadway.

PUBLIC NOTICE.

PURSUANT TO THE PROVISIONS OF the Banking Law, Section 72 thereof, notice is hereby given to all persons having claims against IMBRIE & CO., private bankers, heretofore conducting business at No. 61 Broadway, in the Borough of Manhattan, City, County and State of New York, that they are required to present the same to me, and make proper proof thereof, at my office in the State Banking Department, No. 61 Broadway, in the Borough of Manhattan, City of New York, within four (4) months from the date hereof, the last date for presenting said claims being the 14th day of July, 1921. After said date no such claims shall be accepted by me.

Dated New York, March 15th, 1921.
Yours, etc.,
GEORGE V. McLAUGHLIN,
Superintendent of Banks of the State of New York, 64 Broadway, Borough of Manhattan, City of New York.
JOHN J. CURTIN, Attorney, 120 Broadway, New York City.

RECEIVER'S NOTICES.

NOTICE
TO ALL CREDITORS OF THE P. J. CARLIN CONSTRUCTION COMPANY.

Notice is hereby given that all persons, firms or corporations having claims or demands against The P. J. Carlin Construction Company, are required, on or before the eighth day of April, 1921, under penalty of hereafter having said claims disallowed in the discretion of the Court, to file the same in the office of the undersigned Receivers herein, at their office No. 1,133 Broadway, in the Borough of Manhattan, City and State of New York, which said claims or demands shall be supported by an affidavit and shall set out the amount and nature of any security or lien held by the claimant, or to which the claimant is entitled.

JOSEPH P. CARLIN,
FRANK E. STRIPE,
Receivers of The P. J. Carlin Construction Company.
Dated, New York, N. Y., March 7th, 1921.
OELAND & KUHN,
LEO OPPENHEIMER,
Solicitors for the Receivers Joseph P. Carlin and Frank E. Stripe, Office and Post Office Address, 115 Broadway, Borough of Manhattan, New York, N. Y.

UNITED STATES DISTRICT COURT—for the District of New Jersey.—Between David Isenberg, Complainant, and Kimberly Phonograph Co., Inc., Defendant. On Bill, &c. Notice.

TO THE CREDITORS OF THE KIMBERLY PHONOGRAPH CO., INC.:

Take notice that by virtue of an order of the above Court made on the 3d day of February, 1921, you are hereby notified and required to present to the undersigned, Receiver appointed in this cause, under oath or affirmation, your several claims and demands against the said corporation within two months from the date of said order, or that they will be excluded from the benefit of such dividends as may thereafter be made and declared by this Court upon the proceeds of the effects of said corporation.

Dated February 3d, 1921.
JOHN K. SHEEHY, Receiver,
92 Smith Street,
Perth Amboy, New Jersey.
JOSEPH E. STRICKER,
Attorney of Receiver,
117-119 Smith Street,
Perth Amboy, New Jersey.

BUSINESS WORLD

COMMERCIAL PAPER.

Yest'd'y 7½ to 7¾ per cent. for the best names
Sat'day. 7½ to 7¾ per cent. for the best names
The quotations are for six months' paper.

Over-Production Not Feared.

Garment manufacturers do not believe it so likely that the present urgent calls for Easter merchandise will result in surpluses of goods piling up after it becomes too late to reach customers. Ordinarily, they say, this would be the result of a last-minute demand, since the amount of merchandise actually required would be exaggerated through the numerous calls of the same buyers. The factor which will serve to keep down production of garments, the manufacturers believe, is the shortage of piece goods, and, once there is a slump in business, the mills and not the garment factories may find accumulations on their hands. The spot market after Easter will probably see a fair offering of jobs, but prices are not expected to show even the customary reductions.

Predicts Velours for Fall.

Velours, both plain and checked, will head the Fall demand for dress goods on the part of the retail trade, according to one of the best-posted wholesalers in the city. Small plaids will also go strongly, he asserted. At the present moment a small but steady business is passing through the secondary distributing centres, in which the call for tricotines and plaids comes as close to being a feature as there is. The best thing about the current business, it was said yesterday, is that when the goods are sold they stay sold. The reason is that buyers do not place orders these days until they see an actual need of the merchandise.

Imported Flasks Appear.

To fill the demand for flasks, which apparently has not been satisfied by domestic supplies of the article, an imported line has just been received here from England. These containers are provided in Sheffield silver to wholesale from $1.50 up. According to the selling representative, the domestic manufacturers are working on orders, but a sufficient supply of flasks has not yet been furnished owing to difficulties in manufacture. The chief delay was caused, he explained, through not having the required dies, as the old ones were thrown away when flask carrying was not in fashion. The new shapes considered most popular are those of the so-called form-fitting type.

Final Opening of Woolens.

The American Woolen Company yesterday completed its opening of Fall fabrics for both the women's and the men's wear trades. The departments which named prices yesterday were Department 1 B and Department 8 A, which offer fancy weave piece dyes and suitings. As stated previously, the company has withdrawn, through being sold up, its women's wear fabrics and overcoatings. An additional announcement was that which told of the withdrawal of Fulton serges. This came as somewhat of a surprise to the trade, in view of the opinion held quite generally that staples were not in such active demand. The view held yesterday in the market was that conditions have definitely improved, and that the long-awaited turning point has been reached and passed.

Gray Goods Sales Small.

Snap to demand continued lacking in the local gray goods market yesterday, although some small business was put through. For 39-inch 72-76 printcloths buyers paid 8½ cents, and they also took narrow 64-60s at 4⅝ cents. Offerings of 38½-inch 64-60s were rumored at 6¼ cents, but so far as could be learned no actual business was done at that price. In the coarser-yarn cloths near-by business was done in 8.95-yard drills at 7 cents and in 5 and 5.50 yard sheetings at 5½ and 5 cents, respectively. Among the clothing constructions there were sales of 37½-inch 64-88 sateens at 10 cents.

Several New Fabrics Shown.

Several new fabrics especially useful in the manufacture of millinery are now being shown in this market. Among them are vividly striped effects in pongee that give something of the effect of an awning. Other novelty pongees are figured with large chrysanthemums in bright shades. Ciréd moiré is also seen. One of the newest of all is puffed satin, which is meant for use in quilted hats. A layer of padding is inserted between two thicknesses of material and is then stitched down in a flat rose design, thus giving the effect desired. Little trimming is required for a hat made of this fabric.

Ginghams to Be Priced in April.

From present indications prices will not be made on Fall lines of standard dress ginghams until some time next month. The chief reason for this is that the demand for Spring patterns is requiring deliveries running into April and May to meet it. Consequently, nothing would be gained by pricing goods for shipment some months hence. So heavy is the present demand for small checks that it is not being met any too easily by the mills. The call for these patterns in red and white is very large, and they are scarcer than any of the others. The next biggest demand is for brown and white checks.

White Silk Shirts Wanted.

Judging from the present buying of piece goods, as well as from what retailers say, quite a vogue is promised for white silk shirts. Plain weaves in good material are wanted, although self-stripes and small designs are also accepted. Supplies of the desired shirting materials are in rather scarce supply, particularly silk broadcloth. The retailers already profess to see evidences of a wide demand for white silk shirts and state that prics have shown a tendency to advance as a result of a restored demand.

Novelty Jewelry for Summer.

The sports wear idea has seemingly been carried over into the jewelry line, and novelties prepared for the Summer trade show vivid colorings. Cherry red bead necklaces are being freely bought from $6 a dozen wholesale up, and they are expected to prove a Summer favorite with women. To match these beads, earrings in the same color are shown, and the combination of necklace and earrings is likely to become a popular one. Shot chains are now being followed by shot chain bracelets, following the mode set by women who wrapped the strings around their wrists when the shot chains first appeared. In the novelty jewelry for men the demand for cuff links has picked up, and largely on the enameled effects which will match the shirt designs.

Fur Dealers to Meet.

One of the most important meetings to be held in the fur trade for some time will take place today in the rooms of the American Fur Dealers' Association, 46 West Twenty-fourth Street. Several matters of importance to the trade will be discussed, among them plans of taxation that are now before Congress. Plans to have a general sales tax substituted for the present 10 per cent. manufacturers' tax on furs will also be discussed, as will the question of duties being put on raw furs brought into this country. The credit situation and other important topics will be dealt with as well. A general invitation to attend has been extended to the trade.

GASOLINE CUT AGAIN.

Standard and Tide Water Make a Further 1-Cent Wholesale Reduction

Further cuts of 1 cent a gallon in the price of gasoline delivered from tank wagons in wholesale lots were announced simultaneously yesterday by the Standard Oil Company of New York and the Tide Water Oil Company, whose present price is 26 cents. The cuts of these two companies place them on a par with the Gulf Refining Company, which led off in the downward movement with a reduction of 2 cents a gallon on March 7.

Producers who were questioned last night as to the probable beginning of a rate war differed in their views. Elgood C. Lufkin, representing the Texas Company, and Edward A. Lyon, the Gulf Refining Company, suggested that the bottom may have been reached. On the other hand, Robert D. Benson, President of the Tide Water Company, said that no one could foretell what might happen. Mr. Benson pointed out that while local business was normal, there had been a dropping off in the foreign market, because apparently the foreign buyers are holding off to get still lower prices.

BUYERS' WANTS.

Fifteen cents per word each insertion.

ANGORA TRIMMINGS Wanted—Striped and plaids. Chelsea 9535.

BOLIVIA, Velour, Polo Wanted—American, Stewart's, Raritan, Buckley, 13911, 16016. Stuyvesant 8459.

BOLIVIAS Wanted—Raritan 1263-70, 908-15; Stewart 360-9-24. Joe Siegel, 11 East 31st. Longacre 2056.

BOLIVIA Wanted—Raritan's style 1263; all shades; also velours and 7301 serges. Fitzroy 4695.

BOLIVIAS Wanted—For cash, 0417, 0423, 15055; also velours. Joseph Ulin. Watkins 0064.

BOLIVIA Wanted—Raritan 908, in all shades, for cash. Haft, 1,333 Broadway. Fitzroy 3369.

BOLIVIA Wanted—1263, 36, copen or similar quality. M. R. Silverman. Fitzroy 2781.

BOLIVIAS Wanted—All shades and qualities. Tuchman, Meyer & Co., 22 West 27th.

BOLIVIAS Wanted—American 0417, or similar, in all colors. Madison Square 3824.

BOLIVIA Wanted—Raritan's. Victor S. Everett, Telephone Watkins 2620.

BOLIVIAS Wanted—High shades. David Zimmerman, 127 West 26th.

BOLIVIAS Wanted—Raritans, Stewarts and Stevens. Watkins 3641.

CANTON CREPE Wanted—Eagles's, white and Japan; also 3-thread crepe de chine in all colors, below $1; cash waiting. Onyx, 126 Madison Av.

CANTON CREPE Wanted—Open to buy for cash all qualities; also interested in seconds; call with samples. Store, 34 East 29th.

CHARMEUSE Wanted—Colors and black; for immediate and future deliveries. Telephone Vanderbilt 2286.

COATS Wanted—Cash paid for immediate delivery; coats, suits and wraps. Call after 4 P. M. all week, 4th floor, rear elevator, 161 West 26th.

COATS, Suits, Dresses Wanted—Retailer, popular priced. Call Monday, Harlie's, 226 Broad St., Newark, N. J.

COATS Wanted—Infants' and children's, 2 to 6 and 6 to 10; jobber looking at Fall styles. 9 West 24th, 8th floor.

COATS Wanted—Ready to place orders on immediate children's and juniors' coats. 8 West 30th St., 2d floor.

COATS, Dolmans, Suits Wanted—5,000 for cash; jobs, sample lines, entire stocks. Watkins 5154.

COATS Wanted—Jobber looking juniors', children's, infants' Spring coats. I. F., 15 East 30th.

COATS, Wraps, Capes Wanted—7-10 and 10-14; quantites; pay cash. 48 West 27th, 5th floor.

COATS AND SUITS Wanted—Open for any quantity for cash. 28 West 25th, 3d floor.

COATS Wanted—Plush, looking at new samples all week. 7th floor, 48 West 25th.

COATS Wanted—Placing stock orders sports, wraps. 122 West 26th, 7th floor.

COATS, Wraps, Suits Wanted—Jobs, spot cash. 7th floor, 48 West 25th.

COATS and Wraps Wanted—Facing stock orders. 10 East 33d St., 4th floor.

CORDUROYS Wanted—In all colors, quality 9000. Store, 29 East 31st St.

COTTON GOODS Wanted—Borden's American prints, 24 inch; choice assortment; immediate delivery. Gramercy 6398.

COTTON GOODS, White Sateen, Wanted. Stylish, 49 West 27th.

CREPE DE CHINES Wanted—White, 4 thread and white jerseys; can use large quantities at prices. American Shirt, 11 East 26th.

CREPE DE CHINE Wanted—Open for 50 pieces of heavy quality gray and navy; spot cash. Piler Bros. & Co., 229-39 West 36th.

CREPE DE CHINE Wanted—Good quality 5 thread, black and white. 10th floor, 31 East 31st.

CREPE DE CHINE Wanted—All shades. Brodie-Siegel Co., 52 West 27th. Chelsea 6883.

CREPE DE CHINE and Canton Wanted—Heavy quality. Oxford Dress, 25 West 27th.

CREPE DE CHINE Wanted—500 pieces lowest price; cash. Empire Dress, 149 West 27th.

CREPE DE CHINES and Flesh Wash Satin Wanted. Terris Bros., 9 West 31st St.

CREPE DE CHINES Wanted—4-thread. Extra Size Waist Co., 40 West 34th.

CREPE DE CHINES Wanted—4-thread. Davis Weissman, 141 West 21st.

DRESSES Wanted—Jobber placing orders on organdies, georgettes and dotted swisses; also sport dresses. Call between 11-3, 15 East 26th, Room 1814.

DRESSES Wanted—Jobber placing orders on sport dresses; also buying jobs in all materials. See Mr. Kastenberg, 7th floor, 5 East 31st St.

DRESSES Wanted—Organdies and new canton crepe; jobber placing orders; also sport models; submit samples. Belmar Dress, 35 West 26th.

DRESSES Wanted—Jobber cutting stock on ginghams, voiles, organdies, dotted Swiss and sport wear dresses. 22 West 27th, third floor.

DRESSES Wanted—Open to buy for cash any quantity of crepe de chine, satin and taffeta dresses up to $8.75 21st floor, 6 East 27th.

DRESSES Wanted—Jobber placing orders on high-grade dresses in all materials; call with samples all week. 143 Madison Av., 3d floor.

DRESSES Wanted — Taffetas and Canton crepes; good stuff at positive reduction; make offers by mail. John Henley, 334 5th Av.

DRESSES Wanted—Organdie, voile, snappy styles; children's dresses, navy serge, 8 to 14; call with samples. Skudowitz, 129 West 29th.

DRESSES Wanted—Placing orders on cotton, dotted swiss, organdie, foulard and sport dresses. Merrymaid Garments, 164 West 25th.

DRESSES Wanted—Jobber placing orders cotton dresses, organdies, dotted swisses. Call with samples, 10-5, Kayano, 38 West 33d.

DRESSES Wanted—Jobber placing orders on cheaper grade, new styles, in foulards and georgettes. 150 Madison Av., 4th floor.

DRESSES Wanted—Orders placed for silk, cotton and sport wear, popular and better grade. 10 East 33d St., 1st floor.

DRESSES Wanted—Large jobber placing quantity orders on all cotton ginghams and organdies. 51 West 25th St., 5th floor.

DRESSES Wanted—Jobber placing orders on cotton voiles, printed georgettes and Canton crepes. 40 West 27th, 10th floor.

DRESSES Wanted—Jobber placing orders on better grade cottons. Call with samples all week, 40 West 27th, 3d floor, front.

DRESSES Wanted—Jobber looking at dresses; immediate delivery; for cash; afternoons only. 115 West 29th, 2d floor.

DRESSES Wanted—Will pay spot cash for jobs, any quantity, new Spring dresses. 153 West 27th, 3d floor. Chelsea 7385.

DRESSES Wanted—Placing orders, organdies, dotted Swiss voiles; cash for jobs in silks. 12 West 32d, fifth floor.

DRESSES Wanted—Jobber placing orders on Summer cotton dresses, snappy styles; call all week. 34 West 28th, 6th floor.

DRESSES Wanted—Jobber placing orders on all kinds of dresses; submit samples. Feinberg, 43 West 24th.

DRESSES Wanted—Jobber placing orders on high-grade sports, organdies, cottons. 12 West 27th, 14th floor.

DRESSES Wanted—Jobber placing orders on organdie and sport dresses. 39 West 29th, 5th floor.

DRESSES—Wanted 5,000 for cash, any quantity, jobs, sample lines, entire stocks. Watkins 5154.

DRESSES Wanted—Sport dresses, voiles, dotted swiss, organdie. Warren Dress, 258 5th Av.

DRESSES Wanted—High-grade jobs, regular, at a price. Telephone Canal 1447.

DRESSES Wanted—All kinds, for cash. Lincoln Dress, 47 West 32d.

DRESSES Wanted—Open for jobs silk dresses, all kinds. Levine, 114 West 26th.

DRESSES Wanted—Jobs, all materials, for cash. Heimlich, 1,193 Broadway.

DRESSES Wanted—Organdie dotted swiss, voile, ginghams. 147 West 25th, 6th floor.

DRESSES Wanted—Jobber buying small cottons. 44 East 32d, 4th floor.

DRESSES Wanted—Jobber placing orders on cotton dresses. 14 East 27th, 6th floor.

DRESSES Wanted — High-class, jobs, all kinds; cash. 7th floor, 48 West 25th.

FLANNEL (WOOL) SHIRTINGS Wanted—All shades; cash if necessary. Chelsea 5183.

FLANNELS Wanted—All colors. Weaver & Stiglitz, 491 6th Av.

FURS Wanted—Coats, looking at new samples all week. 7th floor, 48 West 25th.

GEORGETTES Wanted—Pure white, good quality; must be cheap. Sunshine, 48 West 25th.

GEORGETTES Wanted—All qualities. Mad. Square 3487 or call 456 4th Av., Room 814.

GEORGETTE Wanted—Griege, unfinished, in all colors. Room 305, 122 East 25th.

GEORGINE Wanted — In quantities; all shades; for cash. Newchester Waist Co., 201 Greene St.

GINGHAM Wanted—Can use large quantities of imported checked ginghams for cash. Ash & Sattig, 13 West 28th.

GINGHAM CHAMBRAYS Wanted — Kaldwinie, Amoskeag, Universal; plaids and checks. Gramercy 6485.

GINGHAMS Wanted—Open to buy any quantity. Call with samples. Grace Dress Co., 23 East 17th St.

GINGHAMS Wanted—Small check; immediate delivery only. Billy Posner, 44 East 32d.

GINGHAM CHECKS Wanted—Good quality, all colors. M. A. Gunst, 15 East 32d St.

GINGHAM Wanted—19043 and 19048. Avedon & Avedon, 12 East 32d.

GINGHAMS Wanted—All makes. Chelsea 2598.

KHAKI KOOL Wanted—Or similar fabric, in oyster white; prices must be right. Louis Greenberg, 71 West 23d.

LACE HANDKERCHIEFS, Decorative Table Linens Wanted—Also embroidered cotton pieces; spot cash. C 67 Times.

LACE Wanted—Nets, embroidered edgings of all descriptions, for cash; also jobs. Brisk & Beckelman, 120 West 31st.

LININGS Wanted—Printed foulards and printed radiums; quantity for cash. E. Robinson, 31 East 27th, Madison Square 0308.

LININGS Wanted—Fancies, plain, tubs, radiums; quantity. Rothblum-Goldberg, 53 West 26th.

LININGS Wanted—Japs and tubs; at a price. Henry Leavy & Son, 9 West 31st.

LININGS Wanted—Silk and peau de cygne. Edwin Wilensky, 19 West 24th.

LININGS Wanted—Radium silk, plain colors. Letzter & Co., 433 4th Av.

LININGS Wanted—Flowered Jap or tub silk, Karl Light, 129 West 27th.

MESSALINES Wanted—In high shades, cheap and good quality. Onyx, 126 Madison Av.

MILLINERY Wanted—Open for quantity of trimmed hats; for cash. H. Raffel, 48 West 37th.

MOIRETTE 604 Wanted—Velour; C. & D. velour, all colors. Phone Chelsea 9917.

NETS Wanted—Brettone. Avedon & Avedon, 12 East 32d.

ORGANDY Wanted—Jobber open to buy large quantity of organdies, dotted swiss and ginghams. Weinreb & Horowitz, 1,140 Broadway.

ORGANDY Wanted—All colors for immediate delivery only. Billy Posner, 44 East 32d.

ORLANDO AND MARVELLA Wanted—F. & H. Carmel 130, navy, black, Hindustan; cash. Longacre 4600.

ORLANDO and Marvella Wanted—F. & H. 673 black, 109, 111, 113, 114, 115; cash. Chelsea 3110.

PEAU DE CYGNE Wanted—200 pieces navy and copen for cash. Max Schneck, 116 West 14th.

PLAIDS Wanted—Will buy for cash, all-wool and worsted skirtings at a price; mail swatches. S. Weiss & Sons, N. W. cor. 12th and Race Sts., Philadelphia, Pa.

PLAIDS Wanted—All kinds of plaids and silks for cash. Trusset Shirt Co., 7 West 22d St.

POIRET TWILL Wanted—Garfield 4978, navy; also Jerseys, Bahnsen or similar, plain. Madison Square 2462.

POLOS Wanted—American 11087, line 7 and 8; also velours; will pay cash if price is right. Rubinstein & Levy, 119 Bleecker St. Spring 3757.

POLO Wanted—American 21227-1; also De Land's 1920-8; any quantity. Louis Greenberg, 71 West 23d St.

POLO Wanted—Stevens 6142 and American 21227, shades natural and rookie; cash. Fitzroy 2138.

POLO CLOTH WANTED—American 15056, for immediate delivery. William Stechel, 303 5th Av.

POLOS Wanted—16011, all shades; other cloths; cheap. Irving Finkelstein. Longacre 4291.

POLOS Wanted—Deland's 1920-B; cash. Friedberg-Marcus, Gramercy 4183, 112 East 23d.

POLO CLOTH Wanted—Plain or heather; also velours. Lieberman, 40 West 27th.

POLOS Wanted—Pay spot cash, Deland's shades 4, 7 and 8. Vanderbilt 4634-1389.

POLO CLOTH Wanted—All makes. T. Weinberg & Son, 38 West 26th.

POLOS Wanted—Stevens's 1111-2 blue, shade 4. Gramercy 4242.

POLO Wanted—Deland 1920, tan; cash. Longacre 4664.

PONGEES Wanted—12 momme, at 80c.; also future deliveries wanted. Mad. Sq. 8579.

PONGEES Wanted—12 and 14 momme. Heller Textile Co., 320 Broadway.

RAMONA REMNANTS Wanted—From 2½ yards up. Greenky & Ruby, Watkins 2416.

ROSHANARA Wanted—Mallinsons or similar, all shades; for cash. Irving Katz, 11 East 26th. Madison Square 9515.

SATIN and Charmeuse Wanted—Black only. Harry H. Desmonde, 1,160 Broadway.

SATIN Wanted—Washable, single and double warp. 48 East 32d; cash.

SERGES — KS, WSS, 2320, 54289, 54292, 54296, 5607, 5608; cream serges, 4605, 5613; black and white checks, 5609; Vigereaux, 4236; tricotines, 5610; also broadcloths, velours silvertones, oxfords and other materials. Franklin Woolen, 30 West 24th.

SERGES Wanted—Botany 833, 7120, 10839, or similar French serge, also bolivia, velour and polo. Rosenberg Bros., 151 West 25th.

SERGES Wanted—7614, 7301, 0936, 235, 519, 5608, Meinhart 56. Madison Square 2462.

SHANTUNGS Wanted—125 to 130 ounce, quantity; submit samples and price. 148 Madison Av., 14th floor.

SILKS, Messalines, Taffetas, Crepes, Fancies Wanted—Any quantity, at a price. Madison Textile Corporation, 112 East 23d.

SILK, Tub White and Flesh, Wanted—Quantity no object; cash. National Petticoat Co., 30 West 15th St.

SILKS Wanted—Fancy Japs and tubs; also peau de cygne. Bramson Bros., 48 West 25th St.

SILKS Wanted, Jap—Echizen, 6 to 12 momme, in bond; cash. Madison Square 6230.

SILKS Wanted—Crepe, satin, orchid and ciel blue; good quality. Samek Bros., 13 East 22d.

SILKS Wanted—Radium, printed silks; will pay cash. Gootkind Bros., 118 West 27th.

SILKS Wanted—Printed Japs, and peau de cygnes. Harry Greenberg, 25 West 35th.

SILKS Wanted—Satin de chine for lining; cash. Ohringer, 9 West 20th.

SILKS Wanted—Fancy lining, coat patterns. Karpas, 14 East 27th.

SKIRTS Wanted—Placing stock orders on plaids. Call 2-4, 35 West 19th, 4th floor.

SUITS Wanted—Tailored and chic models, $12.50 up. Hirschhorn Bros., 12 West 27th.

SUITS and Wraps Wanted. Room 31, 1,193 Broadway.

SWISS (dotted) Wanted—500 pieces, all shades, for cash. Coronet Costume Co., 39 West 32d.

TAFFETAS Wanted—Will buy for spot cash Derys quality 386 U and D; also all kinds of taffeta. Call with samples, Store, 34 East 29th. Madison Square 2873.

TAFFETA Wanted—Puppy skin, navy, copen, brown and gray; at a price. Kevelson & Son, 14 East 32d St.

TAFFETAS Wanted—Open for quantities, all colors; must be cheap; cash. Silverman-Stock, 130 West 28th.

TAFFETAS Wanted—Cheap; cash. Empire Waist & Dress, 149 West 27th.

TRICOLETTES Wanted — All shades. 42 West 33d, Room 601.

TRICOTINES Wanted—Delands, Reids or similar, navy only. Sussman & Schwartz, 121 West 33d.

TRICOTINE Wanted—Navy and rookie. Harry H. Desmonde, 1,160 Broadway.

TUB SILKS Wanted—In greige. Rashkind & Soloff, 22 West 32d.

TWEEDS Wanted—Open for quantity, all makes; also herringbone in cashmeres; light shades only; submit samples. B. Hyman & Shevell Co., 715 Broadway.

TWEEDS Wanted—J. P. Stevens's, 1090 range. Call Watkins 2418.

VELOURS Wanted—Tan and rookie only; spot cash, also bolivias, all makes. Monarch Garment Co., 236 5th Av. Madison Square 4440.

VELOURS Wanted—Will pay spot cash for all shades of velours, any quantity. Miller & Finkel, Chelsea 9520.

VELOUR Wanted—American 13911, 16016, 131110 or similar makes. Victor S. Everett. Telephone Watkins 2620.

VELOUR Wanted—No. 13911, or similar, reindeer and Pekin, for cash. Lipshitz-Weiler, 150 West 22d.

VELOURS Wanted—13911, 13110, 16016, 359, 357, Buckley and Cohen, similar; quantity; cash. Orchard 5522.

VELOURS Wanted—American 16016-13911, or similar; cash. Joe Siegel, Inc., 11 East 31st. Longacre 2056.

VELOURS Wanted—Rookie, reindeer and pekin; any quantity; cash. Trio Garment, 161 West 29th.

VELOURS Wanted—American, Merrimack, Buckley and Cohen & Stevens. Karl Light, 129 West 27th.

VELOURS Wanted—Heavyweight, all wool and cotton warps. L. Fribush, 1,372 Broadway, 5th floor.

VELOURS Wanted—Any quantity; Spring shades; cash. Morris Waldman, 17 West 28th.

VELOURS Wanted—Copen, tan and reindeer; for cash. Peters & Peters, 54 West 21st.

VELOURS Wanted—Will pay cash for velours and polos. Been & Fried, 126 West 22d.

VELOURS Wanted—American 13911, 357, 359, Stevens 4314, 589, 565, Watkins 2616.

VELOURS Wanted—Open for reindeer and pekin; cash. Gelfond, 141 West 28th.

VELOURS and Polos Wanted—All makes, copen and tan; cash. Fitzroy 400.

VELOUR Wanted—All Spring shades. Levitan Bros. & Zarkower, 136 West 21st.

VELOURS Wanted—All shades and qualities. Tuchman, Meyer & Co., 22 West 27th.

VELOUR CHECKS Wanted—All colors, at a price. Rittmaster, 31 East 32d St.

VELOURS Wanted—All shades. Giant Cloak Co., 152 West 25th. Chelsea 2775.

VELOURS Wanted—13911, all colors. American Woolen Co., Longacre 5044.

VELOURS Wanted—Reindeer, lightweight. Flaster & Biler, 150 West 22d.

VELOURS Wanted—All colors. Call Best Maid Cloak Co., 104 West 30th.

VELOURS Wanted—Reindeer and tan. Wolf & Latner, 122 West 26th.

VELOURS Wanted—Assorted shades. Michael Bros., 115 West 29th.

VELOURS Wanted—Call with samples, Koen Bros., 23 West 32d St.

VELOURS Wanted—4314, 6105, 13911. M. R. Silverman. Fitzroy 2781.

VELOURS Wanted—In all shades. Phone Watkins 7958.

VELOURS Wanted—All makes, all colors. Chelsea 5183.

VELOURS Wanted—Gray; for cash. Chelsea 1858.

VENETIAN Wanted — Black, 36-inch; quantity for cash. Century Textile Co., 31 East 27th. Madison Square 0808.

VENETIANS Wanted—36-inch, white; at a price. Chelsea 10077.

VOILES, Ginghams, Dotted Swiss and Cantons Wanted—Jobber placing large orders. Call after 12. See Mr. Birnbaum, Diamond Bros., 111 West 23d St., 1st floor.

WAISTS Wanted—Jobber looking at waists; immediate delivery for cash; afternoons only. 115 West 29th, 2d floor.

WOOLENS Wanted—Open for light shades in woolens; quantity no object; submit samples. B. Hyman & Shevell Co., 715 Broadway.

WOOLENS Wanted — also silks, jobs all kinds; also odds and ends for cash. Stuyvesant 8471.

Contracts Wanted.

MANUFACTURERS AND JOBBERS!

Do you wish to be relieved from production worries? We shoulder the entire responsibility in getting your garments made up at the right price without any charge to you.
ASSOCIATED APPAREL FACTORIES, 22 EAST 17TH ST., NEW YORK.

OFFERINGS TO BUYERS.

Fifteen cents per word each insertion.

APRONS—Jobs of bungalow and short aprons, also house dresses. Simon-Kahn, 911 Broadway.

ARMY JERKINS—Close out; make offer. Walden 100 5th Av. Watkins 7626.

BATHROBES—For men, women and children, cheap. L. Greenberg & Co., 7 West 22d.

BOLIVIA—6172 shade, tan, rookie, copenhagen. Israel Cummings, 35 West 25th. Watkins 3586.

BOLIVIAS—Delands, 5400; all colors. David Cummings, 28 West 25th. Watkins 787.

BOLIVIAS—American 0417, 357, Delands tan and rookie. Chelsea 4616.

CANTON CREPES, Crepe Back Satin, Charmeuse Sport Satins and Taffetas—Immediate delivery. Letzter, 433 4th Av.

CAPES AND WRAPS—Jobs to close out. Reikes & Hantman, 30 West 37th.

CELLULOID NOVELTIES—Imported. 320 West 55th, Apt. 1, afternoons.

CHECKS—Julliard's 5609. Madison Square 4780.

COATS, WRAPS, Dolmans and Suits—House full of most beautiful styles, finest materials, lowest prices; on racks for immediate shipment; see them today. Solins, May & Seldman, 27 East 22d St.

COATS AND WRAPS—Beautiful styles in velours, bolivias, mignon and polo, from $7.50 to $29.75; immediate delivery. I. Novick & Co., 45 West 27th.

COATS for Fall—1921 line of infants, intermediates and children's coats for the jobbing trade. Levitan Bros. & Zarkower, 136 West 21st.

COATS—Plush, cloth, ladies', misses', juniors', children's, fur trimmed, plain; cheap; Dec. 1st dating. Hutner, 48 West 25th.

COATS—Infants' and intermediates' serges, poplins, taffetas and polo coats; close out job; very low priced. 8 East 12th, 8th floor.

COATS, WRAPS, SUITS—On racks, smart models, latest materials, very low prices; immediate delivery. Singer, 45 West 27th.

COATS — Closing out jerseys, silvertones, sport. 50 tricotine suits, embroidered velour wraps. Etkin Bros., 106 West 32d.

COATS—Children's serge, taffetas, poplins, polo coats, close out, jobs. Irvington Girl Coat. 15 East 30th.

COATS—Stylish quilted satin; low prices; immediate delivery. Chelsea Cloak, 153 West 15th. Chelsea 9485.

COATS—500 chamoistyne, velour, tricotine, covert cloth; will sell very reasonably. Premier Garment, 45 West 27th.

COATS and Wraps—In satins and bolivias, on racks, for immediate delivery. Monarch Garment Co., 236 5th Av.

COATS—1,000 wraps, sport and silk coats, latest models; immediate delivery. Trio Garment, 161 West 29th.

COATS—Infants', children's, juniors' wraps, sports on rack; popular prices. Cass Rosenthal, 158 West 27th.

COATS AND WRAPS—Popular priced, well assorted; immediate delivery. C. Mosheim, 35 West 31st.

COATS, Suits and Wraps—Spring's smart models now ready. N. Hurwitz & Son, 38 West 21st.

COATS—Children's, flappers', infants', polos; immediate shipment. Goldstein, 276 5th Av. Holland House, Room 601.

COATS, WRAPS—Serge capes, $3.75; Scotch tweed, $3.75; velour capes, $5.75-$6.75. 7th floor, 48 West 25th.

COATS, WRAPS—In Andrea, veldyne and Ormond; immediate delivery. Brooks Co., 37 West 20th.

COATS—Polo, $5.75; wraps, suits very cheap; 4 months' dating. Hutner, 48 West 25th.

COATS—Sports and wraps on rack; popular prices. Edelson & Hand, 16 West 22d.

COATS—Job of Spring coats to close out cheap. Kaplan & Weinstein, 133 West 21st.

COATS and Spring Wraps for immediate delivery. Hirschhorn Bros., 12 West 27th.

COATS—Children's sport coats and velour. I. Cohen & Son, 1,270 Broadway.

COTTON GOODS—Extra fine 40-inch imported nainsooks for high-class underwear, handkerchiefs, children's dresses, or jobbers. Franklin 2807.

COTTON GOODS, Printed Organdies, Poplins, white voile and Ramies—Below market price. Telephone Stuyvesant 1361.

COTTON GOODS—Large quantity bleached gauze, in New York; also lot of chambrays and fine nainsooks. Canal 1959.

COTTON JERSEY CLOTH—Flesh color, for sale at a price. Gramercy 2060.

COVERT CLOTH—Clark & Dana's, style 6250, color 126, Longacre 4652.

CREPE DE CHINE, Crepe Meteors and Georgettes—62 colors, and silks of every description, for spot delivery; prices far below manufacturing cost; export trade solicited. M. Marks Co., 354 4th Av. Madison Square 7300.

CREPES, CANTONS—Heavy crepe de chine georgettes and meteors in all colors, for immediate delivery. Cohn Bros., 19 E. 24th.

CREPE DE CHINES—3-thread, flesh and white, 95c, 8 off cash. Longacre 5287.

DRESSES—Jobbers attention! Popular-priced Swiss, organdies and georgette confirmation dresses. 6 West 32d, 14th floor.

DRESSES—1,000 on the rack; kittensear, charmeuse, taffeta, to close out at a price. David Tucker, 22 West 30th St.

DRESSES—Taffeta, georgette, silk jersey, serge, foulard; to close out; wonderful values. Chauser, 137 West 27th.

DRESSES—Contractor has quantity to close out; taffeta and crepe de chine. Hub Dress Co., 111 West 17th St.

DRESSES — Jobs of crepe de chine and georgette, snappy styles, to close out; low price. Fioroneli, 15 West 24th St.

DRESSES—Crepe de chine, taffetas and mignonettes at sacrificing prices. H. M. Dress Co., 145 West 30th.

DRESSES—500 taffeta, charmeuse and crepe de chine dresses to close out. 41 West 25th (seventh floor).

DRESSES—To close out; serges, tricotines, charmeuse and canton crepe. Weingarten Bros. & Co., 145 West 30th.

DRESSES—200 taffeta and crepe dresses of the better kind, to close out at a price. Regent, 8 West 30th.

DRESSES—Contractor has job of silk, serge and tricotine dresses to close out very cheap. Third floor, 37 West 21st.

DRESSES—Taffetas and richly beaded georgette to close out. Gloraince Dress House, Inc., 333 7th Av.

DRESSES—Children's white, big jobs on hand, close out very cheap. Amazon Mfg. Co., 161 Grand St.

DRESSES—Children's, 7 to 12, Amoskeag, 2 to 6, $3.75; rompers, $4.50. Lichtenstein, 26 West Houston.

DRESSES—Youthful models, on racks, to be sacrificed. Winthrop & Schwartz, 126 5th Av., corner 18th.

DRESSES—Job of tricotine and taffeta dresses; latest models. 9th floor, 127 West 26th.

DRESSES—Taffetas, georgettes, charmeuse, $6.75 to $10.75. Loeb-Nussbaum, 119 West 23d.

DRESSES—100 tricotines, taffetas, close out, great sacrifice. Max Schnall, 38 West 33d.

DRESSES—Children's, $7.50 per dozen, 7 to 14. S. Fazekas & Son, 135 5th Av.

DRESSES—Taffeta crepes and foulards, to sell at a price. 115 West 31st, 15th floor.

DRESSES—Taffetas, satins, mindettes, closing out prices. Queen, 114 West 26th.

DRESSES—Colored, regulation sizes, 6 to 14, to close out. Commodore Mfg. Co., 5 E. 16th.

DRESSES—Tricotines, $4.75 to $8.50 to close out. Kalish, 22 East 21st.

DRESSES—Contractor has 125 taffetas at price. Inquire store, 27 West 27th.

DRESSES—250 silk dresses on the racks to close out. Salam & Wit, 12 West 31st.

DRESSES—To close out taffeta and satin. Diamond Bros., 111 West 23d St., 1st floor.

DRESSES—You can travel from the Battery to the Bronx and you won't find dress values like we are offering in our special sale. Snappy dresses of crepe de chine, taffetas, mignonettes and canton crepes; every one a style that will lead the fashion parade on Easter Sunday. Here is your chance to run a gigantic pre-Easter sale, that will be the talk of your city. If you want values that you thought impossible to find, come into our show room. We've got them. M. Kirschner & Sons, 16 East 33d St.

DRESSES—Your Easter sales will be friend-makers as well as money-makers with our dresses. We have thousands of dresses on the racks, ready to ship in time for Easter selling. Marvelous values in satins, taffetas, laces, tricolettes, georgettes, serges, Canton crepes, crepe de chines, all sizes, all colors; $6.75 to $22.75. Meyer Rosniak, 40 West 27th.

DRESSES—1,000 dresses to close out at absolute cost, consisting 20 styles Canton crepe, crepe de chines, taffetas and georgettes, formerly $16.75 to $24.75; perfect merchandise; good assortment of sizes and colors. 632 7th Av., 13th floor.

DRESSES for immediate delivery; exceptional values in Canton crepes, crepe de chines, charmeuses, satins and georgettes, at prices ranging from $16.75 to $32.75. Your visit will convince you. Crescent Dress Co., 122-124 West 26th.

DRESSES—Stouts, 5,000 exceptionally good styles in canton crepes, crepe de chines, taffetas, satins, crepe meteors and serges on our racks for immediate delivery; exceptionally low prices. Popular Dress Co., 18 West 27th.

DRESSES on the racks for immediate delivery, consisting of crepe de chine, taffetas, serges and tricotines, at close-out prices; call, write or wire for an assortment. Goldblatt & Schaeffler, 130 West 25th.

DRESSES—Snappy Canton crepes, taffetas and tricotines of the better kind for immediate delivery; also showing complete line of ginghams and organdies. New York Dress and Costume Co., 35 West 35th.

DRESSES—Plenty on hand for less money than any manufacturer or jobber is offering them; tricolettes, with tunics, $4.25 up; serges, all wool, $3 up. Can you duplicate them? No! Feinberg, 43 West 24th.

DRESSES—Heavy silk tricolette dresses, all shades and sizes, ready to ship, $6.25; a few more left of all-wool French and storm serges at $3.25; Susquehanna poplins, $3. Isaac Ipp, 118 West 22d St.

DRESSES—Minuettes and tricotines, very latest models, at $8.75; taffetas, at $12.75; we are offering you values that cannot be beat; come up and be convinced. Brill Dress, 118 West 27th.

DRESSES—To close out at a price, in very desirable models, consisting of taffetas, charmeuse, satin and crepe de chine; call and see the values. Universal Dress Mfg. Co., 38 West 28th.

DRESSES—5,000, taffetas and satins, for immediate delivery, at $5.75 to $15.75; also big job on all wool serges, velours, velvets. Pan American Dress Co., 12 West 21st.

DRESSES—5,000 taffetas and satins for immediate delivery, $5.75 to $15.75; also big jobs in all wool serges, velours, velvets. Pan American Dress Co., 12 West 21st.

DRESSES—Canton crepe, taffeta, kitten's ear and crepe meteor, at reduced prices, on the racks for immediate delivery. Fairmont Dress Co., 107 West 25th.

DRESSES—Children's; 3,000 taffeta, poplin, pongee, 8-14; nice assortment; closing out prices, $2.75 up; take advantage. Greater New York, 244 5th Av.

DRESSES — 1,200 taffetas, crepe de chine, satin, crepe meteor, &c.; very newest styles at a saving from $1 to $7; never undersold. Emanuel, 43 West 27th.

DRESSES—Taffetas $5.75 satins, serges, tricotines, canton crepe, wash dresses; exceptionally cheap; 4 months' dating. Hutner, 48 West 25th.

DRESSES—Tricotines, canton crepe and taffeta dresses; immediate delivery; also imported organdie and dotted swisses. Levy & Dubin, 39 West 29th.

DRESSES—Contractor has quantity of Canton crepes, taffetas and crepe de chines to close out. 205 Lexington Av., 32d and 33d. Vanderbilt 5308.

DRESSES—Canton crepes, $13.75; tricotines, $6.50; also remarkable values in evening gowns; also jobs. Frenkel & Semmelman, 17 West 30th.

DRESSES—1,000 foulard and graduation dresses in white net, to close out at a sacrifice. Princess Dress House, 25 West 31st St.

DRESSES—Contractor has on the racks crepe de chines, foulards, sport tricolettes, to close out $8 up. Jeanne Mfg., 129 West 31st.

DRESSES—2,000; jobs, up-to-minute styles, crepes, charmeuse, taffetas, georgettes, minuettes, &c., to close out. 153 West 27th, 8th floor.

DRESSES — Sacrificed; imported poiret twills, tricotines, French serges, $6.75, assorted lots, 25 or more. Feller, 36 West 32d.

DRESSES—2,500; jobs, up-to-minute styles; crepes, satins, georgettes, taffetas, tricotines; at your own prices. 16 West 31st, 1st floor.

DRESSES—Sample line of smart dresses of the better grade, to close out; very low prices. Greger & Schwab, 25 West 31st.

DRESSES—Children's colored; immediate delivery at low prices. Kellner Bros., 17 East 16th.

DRESSES—5,000 jobs; new Spring styles at less than manufacturer's prices. Manufacturers Outlet, 16 West 31st, 1st floor.

DRESSES—Better grade canton and kitten's-ear crepe, taffetas, meteors, georgettes; immediate delivery. Glockner, 49 West 27th.

DRESSES—500 better grade to close out; very good values for Easter sales. Jos. J. Kahn, 12 West 32d.

DRESSES—Closing out 300 crepe de chines, taffetas and georgettes. 8 East 17th (1st floor).

DRESS CONTRACTOR has exclusive Summer line ready; open for appointments; write. B 334 Times.

DUVETYN—F. & H. 4703-110 and 111; also navy twillcords 1031. Madison Square 4371.

FOULARDS AND MIGNONETTES—Dark shades. Watkins 3222.

FURS—Opossum chokers to close out. Essner & Stieglit, 142 West 26th.

GEORGETTES — Good quality, 2x2, below market price. B. H. Simon Co., Longacre 4643, 24 West 30th.

GEORGETTE—At a price; all colors; 2x2 and 3x3. Excelsior Silk Mills, 71 5th Av.

GEORGETTE—Very fine quality 2x2, in all colors; reasonable price. Watkins 5422.

GINGHAMS—Assorted checks and plaids, purple ring. William Anderson and others discontinuing manufacture of gingham dresses. Call Vanderbilt 6468.

HERRINGBONE LOVERINGS — For sale Louis Greenberg, 71 West 23d.

HOSIERY—Men's cotton, first quality, 65c, 85c. dozen; ladies' full-fashioned silks, $6.75 dozen; also laces and chiffons. Quinto Co., 1,123 Broadway.

HOSIERY—Women's fibre silk stockigns at $2 and $4 dozen; also thread silk, $6 dozen. Simon-Kahn, 911 Broadway.

HOSIERY—Jobs of women's full-fashion silk hosiery, $8.25 and $9 dozen. Simon-Kahn, 911 Broadway.

JERSEY—12 ounces, plain wool, black and java; price $1.25, net 30. Stuyvesant 8416.

JERSEY HEATHER WOOL—All shades; immediate delivery. Stuyvesant 8416.

JERSEY CLOTH—Spring shades, to close out. Chauser, 19 West 21st.

JOB OF SUITS, COATS AND DRESSES—To close out; also cash register; retiring from business. Orchard 5522.

KNEE PANTS—Boys' fancy mixtures, knee pants, sizes 8 to 16, $5.50 dozen. Simon-Kahn, 911 Broadway.

MIDDIES—Lonsdale jean, perfectly made, $9 upwards. Goldstone, 15 East 26th St.

MINUKNIT—$1.25 up; tricolette, 80c. up; all colors; immediate delivery. C. M. Goldberg, 334 4th Av. Madison Square 8470.

NECKWEAR—Men's, entirely new line pure silk knit ties, $6 per dozen and up. Glick Neckwear, 621 Broadway.

NECKWEAR—4,000 dozen men's, less than replacement cost. Royal Cravat, 27 East 21st.

NECKWEAR, men's; 1,000 dozen; $3 a dozen up. Glick Neckwear, 621 Broadway.

ORGANDIES and VOILES—Dotted and embroidered, leading shades in stock; also plain. Banner Fabrics, 27 West 24th.

ORLANDOS, Veldynes and 4703 Duvetynes, also Ramonas, all shades. Longacre 4074.

PIQUE—To close out 1,500 yards. Telephone Spring 1083.

POIRET TWILLS—Black only, selling at exceptionally low figure. Phone Bushwick 2523.

POLOS—Camel's hair, natural, quantity, close out $1.40. Atlas Textile, 27 West 27th.

POLOS—Baruch Wolf, 129, tan, copen, salmon. H. Goldwater & Co., Watkins 2980.

POLO—American 11087, shades 7 and 8. Phone Fitzroy 1934.

POLO—17 pieces camel's hair at $1.35. Watkins 6365.

POLO—American 11087, all shades. Chelsea 7689.

PONGEES—12 and 14 momme, spot and future delivery. United Cotton Goods Exchange, 320 Broadway. Franklin 3868.

POPLINS—Susquehanna, 171, at $1.50. Milton Skirt Co., 450 4th Av.

POPLIN—Brightwood 4768, navy. H. Goldwater & Co., Watkins 2980.

POPLINS — 90610, close out. Chelsea 5183.

RADIUM—Large quantity of very fine quality; immediate delivery. Chelsea 490. Ask for Mr. Flin, 16 West 25th St., 5th floor.

RAINCOATS—Men's and boys'; sell below cost. Sherman Bros., 49 West 27th.

SATEENS—Black, highly mercerized, bargain. Hulse Bros., Daniel Co., 16 West 22d.

SATIN AND CHARMEUSE to close out, very reasonable price. Glassman, 147 West 25th.

SERGES AND TRICOTINES—9068, 9067, 7512, 528; tricotines, 0388, 06089, 0397, 0427, 0451, at reasonable prices. Boston Woolen Mills. Pennsylvania 1862.

SERGES—Polos, 104, 54289, 54296, 7120, 7301, MFL, 7614, 11, 0936, 235, 9056, WFX, 11433, CBGL, also 11087, polos. Davidoff Bros. Madison Square 3745.

SERGES—Black men's wear, for immediate delivery; also navy 7512, below market. Louis Livingston, 20 West 21st. Chelsea 5376.

SERGES—104, 9, 1210, 87, XX, PGL, 5200, 4040, AWS, PPL, also plaid skirtings. A. Strauss, 22 West 25th. Watkins 5711.

SERGES—4061, 54296, 5607, 54289, 11433, 7120, 528, 104, MFL, 7301, 6002, 0936, 235. Madison 6912.

SERGES—Pacific SBGL, 5200, 4040, AWS, Botany 834, 11433. Agress & Sons, 27 West 26th.

SERGES—7512, $1.30; 41-151, $1.37½; 5200, 90 cents. Watkins 8628.

SERGES—MFL, PGL, XX, and other makes. Wellington Woolen Co., 46 East 29th.

SERGES—Mannish, black and navy, at $1.20; also 8850. Warren Woolen, 41 West 25th.

SERGES—11433, 838, also good tricotines, very reasonable. Stuyvesant 7861.

SERGES—7301 black; 0936, 235, 1464, MFL, below market price. Madison 3363.

SERGES—7120 navy, amoskeag, 10 pieces. Longacre 4990.

SHAVING BRUSHES, shaving sticks, combs; bargain. Walden, 100 5th Av. Watkins 7626.

SHIRTS—Silk; watch for our removal notice. Some day this week we go to 583-585-587 Broadway. Before we do so, you can buy big bargains in silk shirts at our old stand, 189 Greene St., near Bleecker. Rainbow Shirt Corporation. Spring 6625.

SHIRTS—14 momme pongee. Heller Textile Co., 320 Broadway.

SILKS—Pongees, Ninghais, habutais, shantungs; immediate delivery. French American Import. Stuyvesant 6859.

SILKS—Printed tussahs, all shades, 42½c. Store, 71 University Place. Stuyvesant 6911.

SILKS—Georgettes, in all colors, at a price for cash. Watkins 4444.

SILK—Jap, Habutai, 4 momme. Chelsea 1220.

SKIRTS—Delivery for Easter sale, plaids, stripes, serges and silk; attractive models for misses, ladies and stouts, $2.75-$9.75; wire open orders. Leading Skirt, 20 West 33d. Pennsylvania 2897.

SKIRTS—Lightweight plaids, separate belts; excellent assortment of sleeves, $1.12½; gabardine wash skirts, separate belts, $7.50 per dozen and up. Trussel Skirt Co., 7 West 22d.

SKIRTS—Light weight Spring shades, all-wool pleated plaids, formerly $6 and $7; sellers now $4.62½. Trussel Skirt Co., 7 West 22d.

SKIRTS—All wool plaids at $3.50; all wool pleated serges at $2.25; immediate delivery. Goodwear Skirt Co., 31 West 26th.

SKIRTS—Poplin skirts, $1.25 up; serges and pleated plaids to close out, $1.75 up. Sternberg Silk Co., 1,123 Broadway.

SKIRTS—All-wool plaids, fine assortment, $1.50; immediate delivery. Jacob Hyman & Co., 137 West 25th.

SKIRTS—Duplan baronette satin and others, below market price; immediate delivery. 14 West 22d, 3d floor.

SKIRTS — Jobs in wash silk and woolen skirts. Frankel & Semmelman, 17 West 30th St.

SKIRTS—Plaids, checks, stripes, baronet satin, serge, $12 a dozen up. 7th floor, 48 West 25th.

SUITS—All wool tricotine, all silk lined, braid or embroidery trimmed, $12.75, $13.75; all wool capes, dolmans, $6.25 up; all wool serge suits, $8.50 up. Jacobs, 30 West 32d.

SUITS, Coats—Sport garments developed in the finest materials and latest styles; popular priced; immediate deliveries. Stollerman, Donovan & Berkman, 1,140 Broadway.

SUITS—100 per cent. pure worsted jersey sport suits, strictly man tailored, in all leading Spring styles and shades, at special sale prices. M. Wickner & Co., 139 West 24th.

SUITS, COATS, WRAPS AND CAPES on racks, chic and snappy models; real bargains; quick action necessary. L. Schwartz & Sons, 129 West 29th.

SUITS—Jersey, nicely tailored, good quality material, $8.25; pick them out or wire open order. Rubber Garment Specialty Co., 18 West 27th.

SUITS—Fashionable stouts, tricotines, serges, on racks; immediate delivery; good values. Fashionable Stout Suit House, 37 West 28th.

SUITS, WRAPS — Better grade, youthful styles, tailored and embroidered; immediate delivery. Mayers & Narins, 510 6th Av., near 31st.

SUITS—Jerseys, $9-$12; tricotines, exclusive models that jobbers don't have, $25-$50; also closing out jobs. Libowitz, 131 West 28th.

SUITS—275 Spring suits; snappy styles in tricotine and serges, to close out at a sacrifice. Supreme Manufacturing, 19 West 24th.

SUITS, WRAPS—Better grade tailored and embroidered; excellent values; immediate delivery. Pearlstein, 110 West 25th.

SUITS—100 Spring suits, snappy models, best tricotine and serge; will sell cheap. Sol Levine & Co., 12 West 27th.

SUITS—500, all leading materials and embroidered, to sell reasonably. Premier Garment, 45 West 27th.

SUITS—Jersey; 200 pure heather, worsted, hand-tailored, to close out. Third floor, 29 West 17th St.

SUITS—500 jersey, worsted, heather and plain for immediate delivery. William Stechel, 303 5th Av.

SUITS—Jersey, hand tailored, on the racks for today's shipment. Jersey Garment, 119 West 24th.

SUITS—High grade, men-tailored, regular, stout sizes; unusual sacrifice. Deutsch, 23 West 32d.

SUITS—High-riced Spring suits to close out. Eisenberg & Summerfield, 12 West 32d.

SUITS—To close out stylish stouts; also wraps. 4th floor, 36 West 24th. Gramercy 6828.

SUITS—Specializing in tweeds and checks; immediate delivery. Brooks Co., 37 West 20th.

SUITS—Job 200 tricotine and serge suits to close out cheap. S. Lieblich Sons, 424 7th Av.

SUITS—Jersey, tricotine, serge, closing out, at a price. Morris Waldman, 17 West 28th.

SUITS—500 on rack, leading materials; immediate delivery. Ohringer, 9 West 20th.

SUITS — Tricotine, gabardine; samples to close out cheap. 5th floor, 37 West 32d.

SUITS—Popular priced, well assorted; immediate delivery. C. Mosheim, 35 West 31st.

SUITS—On the racks, at a price; also coats and wraps. Been and Fried, 126 West 22d.

SUITS AND COATS — Jobs to close out. Maidoff, 16 East 17th St.

SUITS—Jerseys, at a price. Frenkel & Semmelman, 17 West 30th.

SUITS—Six jobs of ladies' and misses' suits. Stuyvesant 0032.

TAFFETA—Brown and navy, good quality, reasonable. Eagle Mills, 54 East 11th. Stuyvesant 6760.

TAFFETAS and CREPE DE CHINE—Colors, good quality. Brady, 145 Madison Av.

TAFFETAS—Navies and blacks, good quality, to close out. Longacre 4074.

TAFFETA—Navy, 10 pieces, to close out, $1.10. Fitzroy 1840.

TOWELS—1,000 dozen Turkish towels, $1.50 dozen; also quantity Jacquard towels, $3.25 dozen. Simon-Kahn, 911 Broadway.

TRICOLETTES—All colors, to close at a price; heavy and light weights. Sachs, 41 East 32d.

TRICOTINE—Closing out, 'way below mill price; Reed's, Andrews's, Deland's, other popular makes, navy, black, tan, brown, rookie, also tan covert and poiret twill. Madison Square 1520.

TRICOTINES — Closing out various grades $2-$3.50, wonderful values, much below market; also poiret twills, serges and coverts, very cheap. Atlas Textile, 27 W. 27th.

TRICOTINE—Serge, navy and rookie; very cheap; 5782, 6321, 235 and other good makes. Abramson Bros., 1,170 Broadway. Madison Square 5154.

TRICOTINES—0388, 0427, 0451, 0397, for immediate delivery; cheap. David Cummings, 28 West 25th. Watkins 787.

TRICOTINES — Very fine quality, navy, rookie, brown and black. Israel Cummings, 35 West 25th. Watkins 3586.

TRICOTINES—American Woolen Co. 0388, 0451, 06089, 0397, 0427. Boston Woolen Mills. Pennsylvania 1862.

TRICOTINES—Good quality, tan, rookie, brown, navy, black. Gramercy 6726, 1899. 21 East 21st, BKL.

TRICOTINES, Serges, Poplins—09086, 0388, 0326, Clevelands serges, low prices. Gramercy 440.

TRICOTINE—$3.25 value at $2.50; polo, serges, 0936, 833, 235. Stuyvesant 8458.

TRICOTINES and SERGES—Best cloth value in the market. Stuyvesant 7861.

TRICOTINES—Tan, rookie, brown, all makes. Majestic Textile, 21 East 21st.

TRICOTINE—Very fine quality, $2.85. Agress & Sons, 27 West 26th.

TRICOTINES, coverts, bolivias, velours. Watkins 3641.

TWILL CORD—1031. Forstman & Huffman shades. Watkins 6867.

UNDERWEAR—Silk, better kind; close out. French Silk Underwear, 22 East 21st.

VELOURS—In Copen, tan, rookie and beaver for immediate delivery. Henry Samson, 636 Broadway. Spring 2716.

VELOUR CHECKS—Stevens, 2841. David Cummings, 28 West 25th. Watkins 787.

VELVETEENS—High grade twill back, 32-inch black; immediate delivery; price reasonable. B. C. Miller & Bro., Spring 3287.

VELVETEENS—36 inches width, twilled back; navy, brown and black. Finkelstein & Son, 696 Broadway. Spring 6311.

VELVETEENS—Blacks and colors, 36 inches wide. H. Letzter, 433 4th Av.

VOILE—For sale, 150 pieces of good quality 39-40 printed voile, assorted shades and patterns; also 100 pieces 3½ MM 36-inch finished china. American Import & Export Co., 611 Washington St., Boston, Mass.

WAISTS and Overblouses—200 dozen in stock, latest models and shades at very low price. Fein Waist Co., 64 West 23d.

WAISTS—Job silk waists to close out for cash; exceptional values. Phone Watkins 3550.

WAISTS—15,000 dozens, the finest, all in original boxes, will be sold Wednesday, 10 A. M., at 1,785 Lexington Av.

WRAPS, Coats, Suits on racks; immediate delivery; very reasonable prices. Alex Kogut, 40 West 27th.

WRAPS—Special embroidered all wool velour wraps, all silk lined, $11.75. Jacobs, 30 West 32d.

WRAPS—Velours, embroidered, on rack for delivery. Ullus Bros., 37 West 32d.

Contracts Offered.

CONTRACTORS AND SUBCONTRACTORS—What are you equipped to make and where are you located? We can keep your factory busy throughout the year. No charge whatever for this service. W 1002 Times Annex.

DRESS CONTRACTOR Wanted—We are ready to place large lots in work, if you submit the right samples. Call all week, Majestic Dress Co., 129 West 20th St.

CONTRACTOR wanted on ladies' muslin drawers, bloomers and slip-over gowns; steady all year round. Box 52, 209 Cable Bldg.

CONTRACTORS Wanted—Knitted bathing suits; good proposition. Wills Knitting, 110 East 129th. Call all week.

CONTRACTORS on silk waists; steady work to right party. Pansy, 145 West 30th.

JOBBER placing orders with contractors on voiles, organdies and printed georgette dresses. 6th floor, 12 West 21st.

SHIRTS—Contractor, equipped to cut, stitch and launder high-grade shirts, 200 dozen weekly. Z 2080 Times Annex.

Allied Industries.

BAGS—Beaded, 300 imported draw strings. American Art Novelty, 3 West 29th.

BROOMS—General and factory use; best quality and weight guaranteed. Phone Hunters Point 1681.

Help Wanted.

DESIGNER—High class on coats, one who can furnish proper references. B. G. Kahn, 113 East 24th.

TIRE SALESMAN wanted, with or without car, to sell direct from factory to consumer; unlimited opportunity; commission only; call any morning. Syra-Cord Tire Co., 136 West 49th St.

Open to Buy

Hager & Bro. of Lancaster, Pa., will celebrate early in April one hundred years in business under the same family name and ownership and at this time will feature an unusual sale.

Their buying staff will be at The Dry Goods Alliance, 404 Fourth Ave., on Mar. 16th and 17th, ready to buy quantities of desirable and reliable merchandise at attractive prices, AND THE BUYERS FROM EIGHTEEN REPRESENTATIVE DEPARTMENT STORES OF THE DRY GOODS ALLIANCE WILL ALSO BE PRESENT, and add their purchasing power.

Special items for all departments wanted.

UNDERWEAR.

The Emporium of San Francisco is in the market for jobs of SILK, MUSLIN and WINDSOR CREPE underwear at special concessions. Miss Naurer, buyer for these lines, will look at special values in this merchandise all day, Tuesday, March 15th, and Wednesday, March 16th, at the offices of RETAIL RESEARCH ASSN., 225 FIFTH AVE., N. Y.

JOBBERS

10,000 feet, formerly held for a tenant, is now available in various sized units on the TOP FLOOR.

A real opportunity to obtain the best and only space left in the entire building.

APPLY ON PREMISES
Earlington Building
49-55 West 27th St., B'way & 6th Av.

$75,000 Wanted

Owing to a breach of contract an established direct to consumer Mail Order business requires about $75,000 to continue.

Owners are willing to sacrifice their financial interests to party or parties willing to furnish necessary capital. Present organization can be maintained.

Box 51, 209 Cable Bldg.

LIVE BUYS 3 Directories of Retailers
30,000 Clothing and Furnishing Stores
31,000 Dry Goods and Department Stores
50,000 General Stores
(Only responsible merchants listed)
BEN WIENER CO., 128 W. 30th St., N. Y.
WATKINS—6681-6682-6655.

EXECUTIVE WANTED

HIGH GRADE OFFICE AND SYSTEM MAN, EXPERT ACCOUNTANT, CAPABLE ASSUME CHARGE OFFICE AND COMPLETE SYSTEM LARGE RETAIL WOMEN'S READY-TO-WEAR BUSINESS, DOING OVER $3,000,000, IN LARGE CITY IN MIDDLE WEST. MUST BE A1 EXECUTIVE. ONLY ONE EXPERIENCED IN EVERY PHASE DEPARTMENT STORE SYSTEM NEED APPLY. MAGNIFICENT OPPORTUNITY FOR CAPABLE AND TRUSTWORTHY MAN. STATE PRESENT AND PAST EMPLOYMENT, REFERENCES, SALARY DESIRED. REPLIES STRICTLY CONFIDENTIAL. WRITE O. A., 520 PRESBYTERIAN BLDG.

Coat Salesman

Ladies' and children's coat house wants live wire salesman with large following amongst out of town buyers. Good proposition right man. Salary and commission. A 258 Times.

Wholesale Only

Girls' Hats
Baby Caps
Write for Our Circulars.
Max Mayer, Inc.
Pops & Tots
352 Fourth Av. at 25th St.

Wholesale Only
COATS for Misses Juniors Children ON THE RACKS for IMMEDIATE DELIVERY
H. GOLDWATER and COMPANY
Manufacturers
40-46 W. 25th St., N. Y.

Wholesale Only.
We Have Available for IMMEDIATE DELIVERY
The best values in New York in high class suits for
LARGEWOMEN
JOSEPH SCHOEN & CO.
35 West 35th Street
New York

Wholesale Only
COHEN AND EDELMAN
35 West 31 st St.
New York
Jersey Suits
Satin Polo Coverts Tricotines Coats Suits Tricotine Velour Velour Check Tweeds
READY TO SHIP
Wholesale Only

Wholesale Only
Our Line of
PLUSH COATS
Ready for Jobbers.
See us before buying
It will pay you.
SLAFKES & TOSKAR
41-43 West 25th St., N. Y.
Phone Chelsea 5173.

WHOLESALE ONLY
Imported Cotton Crepes Ratines and Esponges
For overblouses and dresses. In various qualities and complete range of colors.
Potter Textile Co., Inc.
72-74 Madison Ave., N. Y.

Wholesale Only
JOB OF DRESSES
Taffeta, Crepe de Chine, Satin
TO CLOSE OUT
H. LANDES
31 WEST 26TH STREET

Wholesale Only
Closing Out All Wool French
SERGE DRESSES
TO RETAIL AT $7.50
TIP TOP
35 WEST 32D STREET

WHOLESALE ONLY
TRICOTINES
Fine Weave
Exceptional Value
Direct from Looms
PHONE PENNSYLVANIA 6797-1070

ARRIVAL OF BUYERS

Arriving Buyers may register in this column by telephoning Bryant 1000.

AKRON—M. O'Neil Co.; J. M. Hassett, millinery, basement; 37 West 26th (E. M. Sostman).

ALBANY, Ga.—Hofmayer D. G. Co.; M. Bluethe, dress wash goods; 43 Leonard, Room 104.

ALTOONA, Pa.—Kline Bros.; H. P. Bradley, toys; 23 East 26th (W. T. Knott).

ATLANTA, Ga.—Princess Mfg. Co.; H. Constangy, cotton piece goods, trimmings; Pennsylvania.

ATLANTA, Ga.—Eiseman's; M. D. Eiseman, men's clothing, furnishing goods; Pennsylvania.

BALTIMORE—Bernheimer Bros.; Miss M. Lieberstein, infants', children's wear; 1,261 Broadway (S. Solomon).

BALTIMORE—Stewart & Co.; W. W. Stone, gloves, hosiery, knit underwear, umbrellas, ribbons; 2 West 37th.

BALTIMORE—M. M. Bernstein & Co.; M. M. Bernstein, neckwear materials; 440 4th Av.

BALTIMORE—Baltimore Overall Mfg. Co.; M. Cohen, mfr. overalls; Longacre.

BALTIMORE—The Hub; Miss B. Horgan, corsets, muslin underwear; 115 W. 30th, 8th floor.

BALTIMORE—B. Fleischman & Bro.; M. Fleischman, men's, women's clothing; Pennsylvania.

BALTIMORE—Fribush Bros.; L. Fribush, mfr. cloaks, suits; Pennsylvania.

BALTIMORE—Hochschild, Kohn Co.; Miss G. Fuld, corsets; 220 5th Av. (F. Atkins).

BALTIMORE—L. Greif & Bro.; D. L. Greif, clothing materials; 200 5th Av.

BALTIMORE—Varsity Underwear Co.; S. Juhn, trimmings; 130 W. 42d.

BALTIMORE—Rhode Island Specialty Shop; L. N. Rousseau, ready-to-wear; Latham.

BALTIMORE—American Wholesale Corp.; F. Quellmalz, cotton piece goods; B. S. Hornstein, sport skirts; 354 4th Av.

BIRMINGHAM, Ala.—L. Saks Clothing Co.; B. Levy, dresses; 220 5th Av., Room 1403.

BOSTON—R. H. White Co.; S. Falk, boys' clothing, furnishings; C. Koven, men's clothing; M. Lichtenstein, men's furnishings; 432 4th Av.

BOSTON—Gilchrist Co.; Miss M. Wall, infants' wear; basement: A. Cohen, suits, coats, skirts; Miss I. Markus, girls', junior Spring coats, dresses; Miss E. Keltner, silk, lingerie underwear, petticoats, infants' wear; Miss Rice, hosiery, gloves; G. Winchester, silk, cotton waists; N. Aronson, boys' clothing, furnishings; 200 5th Av., Room 602.

BOSTON—Gilchrist Co.; upstairs: Miss E. Minahan, girls', junior wash dresses; 200 5th Av., Room 602.

BOSTON—E. T. Slattery Co.; Miss E. Finan, silk underwear; 10 E. 32d.

BOSTON—William Filene's Sons Co. Upstairs—Miss O'Regan, misses' coats; Mr. Murray, inexpensive dresses; Mrs. Phillips, women's costumes, dresses; Miss Murphy, misses' dresses; Miss Gilman, silk and muslin underwear; Miss O'Keefe, misses' short jersey coats, immediate delivery. Basement—Mr. Ring, women's, misses' dresses; Mr. O'Brien, women's, misses' coats, suits; Miss Callaghan, silk and muslin underwear; Mr. Day, waists; Miss Sweeny, millinery; Mr. Hahn, leather goods; Mr. Quinn, boys' clothing; Miss Berk, children's, misses' millinery; Mr. Levine, children's, juniors', girls' coats, dresses; Miss Dartt, infants' wear, house dresses, negligees; Mrs. Kasanof, women's neckwear; 225 5th Av.

BOSTON—Jordan-Marsh Co.; Mrs. L. Altimas, women's coats, skirts; F. A. Burdick, women's coats, skirts, bathing suits; Miss K. J. Sutton, buttons; C. J. Brady, rugs, jewelry, stationery, leather goods; W. G. Titus, musical instruments, music; Miss M. E. Blackden, small wares; Miss F. M. White, misses' suits, coats, dresses; E. Daley, inexpensive house dresses, aprons, house dresses; Miss M. E. Knight, children's dresses; E. H. Bell, upholstery, curtains, portieres; Miss B. Armstrong, women's cotton waists; Miss M. Sweeney, women's tailored suits, high-grade suits; Miss T. Saunders, misses', children's waists, blouses; G. W. Ross, women's tailored suits, high-grade suits; Miss M. A. Turner, ribbons; Miss E. F. Nolan, veilings; P. J. Keefe, misses' coats, skirts, bathing suits, furs; Mr. Wilkins, women's millinery; Mr. McLeod, representing; Miss L. McCarthy, silk, cotton waists, children's waists; J. A. Keough, men's hats, clothing, youths' clothing; W. T. Myers, silk waists, sweaters; 432 4th Av.

BOSTON—S. Cohen & Co.; G. Cohen, laces, neckwear, trimmings; Breslin.

BOSTON—Goldberg Bros.; B. Goldberg, clothing materials; Breslin.

BOSTON—L. Morse Co.; J. F. Smith, trimmings; Alcazar.

BOSTON—Butler's; A. Saunders, shoes, trunks, bags; 352 4th Av.; McAlpin.

BOSTON—R. H. White Co.; Miss Ludwig, infants' wear; 432 4th Av.

BOSTON—C. F. Hovey Co.; Miss K. Kellar, misses' coats; Miss C. Murphy, division merchandise manager, misses', children's, infants' wear; 1,164 Broadway, 3d floor.

BOSTON—Weisman & Son; Mr. Weisman, waists, middies, skirts; 3 W. 29th (Merchants' Buyers Syndicate).

BOSTON—Kornfeld's; B. G. Tuttle, jobs trimmed, untrimmed millinery; Commodore.

BOSTON—Sylvia-Coppinger Co.; F. L. Sylvia, dry goods; 54 Leonard.

BRIDGEPORT—Caesar-Misch, Inc.; H. M. Walder, ready-to-wear; 1,170 B'way (W. H. Montgomery).

BUFFALO—Hens & Kelly Co.; F. Meyers, white goods; A. E. Vetter, ready-to-wear; 1,164 B'way (Fellows Buying Corp.).

BUFFALO, N. Y.—William Hengerer Co.; A. J. Sutton, bath robes, house coats, boys' furnishings, boys' clothing, boys' shoes; S. J. Bradshaw, wash dress goods; J. J. Connolly, men's furnishings; Miss N. M. Morris, leather goods; Mrs. M. Stephens, women's neckwear; Miss J. H. Clark, millinery; 2 W. 37th St.

BUFFALO—I. Goldip; N. Goldin, waists, skirts; Breslin.

BUFFALO, N. Y.—The W. Hengerer Co.; Miss P. Brinton, women's, misses' ready-to-wear; Miss H. E. Howes, ready-to-wear; 2 W. 37th.

BUFFALO, N. Y.—J. N. Adam & Co.; H. P. Bartlett, jobs coats, suits, dresses; 2 W. 37th.

BUFFALO—L. S. Given; Mr. Given, Mr. Dimond, coats; 37 W. 26th (B. F. Levis).

CANTON, N. Y.—E. A. Bennett, ready-to-wear; McAlpin.

CHAMPAIGN, Ill.—Lewis & Co.; C. P. Rumpel, jobs dresses, suits, coats; 333 7th Av. (J. M. Biggins).

CHICAGO—L. Klein, Inc.; Miss G. Oppenheim, millinery; 1,164 B'way (Fellows Buying Corp.).

CHICAGO—L. Klein; S. L. Lebosky, coats, suits, furs; 1,164 B'way (Fellows Buying Corp.).

CHICAGO—The Boston Store; W. E. McEdwards, silks, velvets; Mr. Motty, dress goods; K. Trilling, men's clothing; Mrs. B. Tuch, dresses, coats, suits, waists, skirts, jobs; 44 E. 23d, Room 308.

CHICAGO—Marshall Field & Co.; C. B. Sturgeon, children's coats (wholesale); J. Coler, buttons (wholesale); 1,107 B'way, 3d floor.

CHICAGO—Carson, Pirie, Scott & Co.; L. A. Stahl, children's coats; A. C. Dolberg, knit goods; M. Ibbotson, handkerchiefs; 404 4th Av.

CHICAGO—Greene's, Ltd.; B. Greene, jobs suits, wraps, dresses, capes; 1,182 B'way.

CHICAGO—M. Levy & Co.; M. Levy, tailor trimmings; Pennsylvania.

CHICAGO—C. Kaufman & Bros.; L. Neuman, trimmings; 200 5th Av.

CHICAGO—Stone Bros.; J. W. Stone, notions, neckwear, jewelry, hair goods; 1,164 B'way (Fellows Buying Corp.).

CHICAGO—H. Graff, ready-to-wear; 242 5th Av.

CHICAGO—L. Klein; N. Laporte, toys; 1,164 B'way (Fellows Buying Co.).

CHICAGO—J. V. Farwell Co.; B. C. Nicol, floor coverings; 43 White, 2d floor.

CHICAGO—Kann & Friedman; M. M. Kann, wool plaid skirts; 1,170 B'way, Room 610.

CHICAGO—The Fair; Miss M. B. Clifford, house dresses, negligees, aprons, petticoats, knit, silk, muslin underwear, corsets; 225 4th Av., Room 811.

CHICAGO—Mandel Bros.; Mr. Kampe, men's furnishings (basement); 18 E. 22d, 12th floor.

CHICAGO—Charles A. Stevens & Bros.; Mrs. B. H. Collins, Spring coats (basement); 40 E. 22d, 10th floor.

CHICAGO—Rothschild & Co.; A. C. Berwanger, women's coats; B. W. Van Syckle, men's, boys' clothing; C. P. Ray, men's furnishings, women's, children's knit underwear, hosiery; 470 4th Av.

CHICAGO—J. P. Friend, wraps, beaded and embroidered suits; 1,261 B'way (S. Solomon).

CHICAGO—A. Larner & Co.; A. Larner, coats, 38 W. 32d (S. J. Kasindorf).

CHICAGO—Gray Garment Co.; Mr. Gray, jobs wash skirts; 3 W. 29th (National Purchasing Co.)

CHICAGO—Spaulding Waist Shops; H. Nathan, jobs waists; 276 5th Av. (F. Frohman).

CHICAGO—Sherman Cloak Co.; S. R. Ballis, women's coats, wraps; Pennsylvania.

CHICAGO—Gold Bros.; B. Gold, women's coats, wraps; Pennsylvania.

CHICAGO—H. Kaufman, girls', children's dresses; McAlpin.

CINCINNATI—Alms & Doepke Co.; C. M. Wilson, coats, wraps; Imperial.

CINCINNATI—McAlpin Co.; Mrs. H. E. Richardson, ready-to-wear; Miss T. Krug, waists; 23 E. 26th (W. T. Knott).

CINCINNATI—Kline Bros. Co.; Miss Schotte, waists; 404 4th Av.

CINCINNATI—Fair Store Co.; T. B. Hirshfield, G. Poole, upholstery; 23 E. 26th (W. T. Knott).

CINCINNATI—B. H. Sheaman; B. H. Sheaman, trimmed, tailored hats, 9-11 A. M.; 15 W. 36th, 14th floor.

CINCINNATI—Reins & Meiss; I. Reins, laces, embroideries; L. Reins, knit goods, handkerchiefs; 17 Madison Av.

CLEVELAND—Higbee Co.; J. D. Knight, furs; 240 Madison Av.

CLEVELAND—Lindner Co.; Miss B. Miller, waists; 10 E. 32d.

CLEVELAND—Clawson & Wilson Co.; J. L. De Vanna, hosiery, underwear, gloves; 43 Leonard; (C. H. Haacker).

CLEVELAND—Wm. Taylor, Son & Co.; Mrs. B. Earl, children's, girls' dresses, coats, suits; G. D. Griesinger, jobs coats, suits; Miss A. Loomis, jobs trimmed hats; J. L. Mack, jobs ginghams, percales, organdies, towels, cretonnes, long cloths, curtains, wash goods, window shades; D. S. Michel, mdse. mgr. (basement); 225 5th Av., Room 819.

CINCINNATI—The McAlpin Co.; Miss I. Smith, gloves; 23 E. 26th (W. T. Knott).

CLEVELAND—J. P. Kohn & Co.; J. P. Kohn, infants', children's cloak materials; Pennsylvania.

CLEVELAND—The May Co.; J. O. Sproul, suits; A. Kolisky, men's furnishings, hosiery, underwear, basement; 37 W. 26th (E. Sostman).

CLEVELAND—M. Rosenblum Credit Clothing Co.; S. Rosenblum, clothing; Pennsylvania.

CLEVELAND—The Bailey Co.; D. Amdur, voile dresses, women's extra size house dresses; 37 W. 26th (B. F. Levis).

COLUMBUS—F. & R. Lazarus & Co.; Mr. Davis, mdse. mgr.; H. Streich, boys' clothing, furnishings; J. F. Haskins, silks, dress goods; Mrs. Galentin, suits, coats, skirts; Miss K. Thornton, millinery; Miss B. Winkler, waists; Miss C. Hill, dresses; 225 5th Av. (Retail Research Assn.).

CLEVELAND—F. A. Hook & Co.; F. Hook, mfrs. skirts, suits, dresses; Pennsylvania.

COLUMBUS—Morehouse-Martens Co.; J. A. Grimes, ready-to-wear; 16 W. 32d (Mdse. Reporting Co.).

COLUMBUS, Ohio—The Emporium Co.; W. Isaacs, coats, suits; Miss Boyd; Mrs. L. I. White, blouses, petticoats, underwear; 100 W. 32d.

COLUMBUS, Ohio—Roberts Cloak House; H. L. Roberts, Spring coats; 113 E. 24th.

DANVILLE, Ill.—Meis Bros.; O. Meis, ready-to-wear; 120 W. 32d (A. Fantl).

DAYTON, Ohio—Elder & Johnston Co.; Miss Schutter, dresses; Miss D'Arcy, suits; 240 Madison Av.

DAYTON, Ohio—Max Marcus & Co.; J. Goldman, Spring coats, wraps; 141 W. 33d; 1st floor.

DECATUR, Ill.—Newman Cloak and Suit Co.; V. Jacobs, Ramona and Orlando wraps; 370 7th Av., Room 305.

DETROIT—Crowley-Milner & Co.; Miss A. Golding, waists; 120 W. 32d (A. Fantl).

DETROIT—Field's Cloak and Suit Co.; H. Simon, ready-to-wear; 1,161 B'way.

DETROIT—Newcomb-Endicott Co.; F. Rose, furs; 200 5th Av., Room 1150.

DETROIT—Newcomb-Endicott Co.; C. A. Bland, rompers (2 to 6 years), dresses, coats, ribbon remnants, umbrellas; P. J. Wright, women's, misses' coats, dresses; 200 5th Av.; Room 1150.

DETROIT—Edson, Moore & Co.; H. L. Todd, underwear, men's furn. goods, shirts, sweaters; 43 Leonard (J. S. Meredith).

DETROIT—J. L. Hudson Co.; Mr. Hiestand, mdse. mgr.; Mr. Rafeld, coats; Miss Conover, misses' coats, suits; R. Ellis, linens; J. O. Rosenthal, women's gingham dresses, silk petticoats; J. M. Bivens, silks; 225 5th Av. (Retail Research Assn.).

DETROIT—Burnham Stoepel & Co.; A. L. Brentz, men's furn. goods, underwear; 43 Leonard; Room 404.

FLINT, Mich.—A. M. Barnes; A. M. Barnes, house dresses, petticoats, waists; 18 W. 27th, Room 605.

FORT WORTH, Texas—Gans Co.; J. Gans, women's ready-to-wear; 38 W. 32d (H. Landus & Brother).

EVANSVILLE, Ind.—A. P. Lahr & Son; L. H. Lahr, men's furnishing goods; 220 5th Av.; Grand.

GLENS FALLS, N. Y.—Merkel & Gelman, Inc.; Charles Gelman, ready-to-wear; Miss F. Mead, shirt waists, silk, muslin underwear; Miss L. Russell, domestics, notions; Miss F. Beaulac, hosiery, underwear; 1,164 B'way (Fellows Buying Corp.).

GRAND RAPIDS, Mich.—Friedman-Spring D. G. Co.; C. Harbison, bargain basement; 352 4th Av. (Kirby, Block & Fischer).

GRAND RAPIDS—Wurzburg D. G. Co.; G. Gehring, leather goods; 1,261 B'way (Stanley Macrae).

GREEN BAY, Wis.—Newman Cloak and Suit Co.; T. Kennedy, Ramona and Orlando wraps; 370 7th Av., Room 305.

HARRISBURG, Pa.—Kaufman's Dept. Store; B. T. Shuman, jobs dresses; 37 W. 26th (B. F. Levis).

HARTFORD, Conn.—Sage, Allen & Co.; Miss E. Hollister, infants' wear; 404 4th Av.

INDIANAPOLIS—L. S. Ayres & Co.; P. Zierz, skins and supplies; 225 5th Av. (Retail Research Assn.).

INDIANAPOLIS—H. P. Wasson & Co.; Miss J. Vickery, skirts; Miss B. E. Fishman, blouses; 120 W. 32d (A. Fantl).

INDIANAPOLIS—Efroymson & Wolf; M. Strashun, piece goods; 129 W. 32d; (A. Fantl).

INDIANAPOLIS, Ind.—H. P. Wasson & Co.; Miss M. E. Sadler, coats, suits; 120 W. 32d (A. Fantl).

JACKSONVILLE—Cohen Bros.; Miss S. Travis, infants' coats and hats; 225 5th Av., Room 929.

KALAMAZOO, Mich.—Gilmore Brothers; M. Kridel, basement department merchandise manager; 251 5th Av. (Hart-Flanagan Co.).

KANSAS CITY, Mo.—Burnham-Munger-Root D. G. Co.; O. F. Robinson, men's furn. goods, underwear; J. W. Sherlock, women's ready-to-wear; 43 Leonard, Room 404.

KANSAS CITY—Smith-McCord-Townsend D. G. Co.; C. C. Wright, hosiery, underwear; 72 Leonard, 4th floor.

KNOXVILLE, Tenn.—Anderson-Dulin-Varnell Co.; G. L. Crosby, shirts, underwear; 60 Worth, 4th floor.

LANCASTER, Pa.—Hager & Brother; R. C. Masterson, gloves, handkerchiefs, leather goods; 404 4th Av. (D. G. Alliance).

LANCASTER, Pa.—Watt & Shand; D. Bork, shoes; 432 4th Av. (D. G. Union).

LANSING, Mich.—F. N. Arbaugh Co., Inc.; J. A. McKelvey, men's suits, overcoats, furnishing goods; 432 4th Av. (Dry Goods Union).

LINCOLN, Neb.—Miller & Paine; E. H. Steckley, ready-to-wear; 240 Madison Av.

LITTLE ROCK, Ark.—Pollack Co.; Mr. Berger, women's low-priced trimmed hats, jobs dresses, skirts, waists; 1,261 B'way (S. Solomon).

LOS ANGELES—Bullock's; H. G. Ihrig, mdse. mgr.; G. A. Godwin, piece goods, basement; C. A. Wood, linens, cottons; 225 5th Av. (Retail Research Assn.).

LOS ANGELES—J. W. Robinson Co.; Mrs. M. Doyle, women's underwear; 303 5th Av., Room 1601.

LOUISVILLE, Ky.—Carter D. G. Co., Inc.; E. M. Wright, cloaks, suits, muslin underwear; 43 Leonard, Room 412.

LOUISVILLE, Ky.—Stewart D. G. Co.; C. E. Phillips, men's, women's, children's shoes; 2 W. 37th.

LYNN, Mass.—Goddard Bros.; G. M. Kaiser, domestics, flannels, blankets; 432 4th Av.

MEMPHIS, Tenn.—B. Lowenstein & Bros., Inc.; Mrs. M. Tepe, ready-to-wear suits, dresses; 116 W. 32d (M. H. Gradwohl).

MEMPHIS—Bry-Block Merc. Co.; E. B. Wiesener, wraps, coats, dresses; 1,261 B'way (S. Solomon).

MIDDLETOWN, Conn.—J. H. Bunce Co.; C. W. Cramer, women's apparel, corsets, &c.; 404 4th Av.

MILWAUKEE—Herzfeld-Phillipson Co.; J. C. McCarthy, jobs dress goods, silks, linings; 1,164 B'way (Fellows Buying Corp.).

MILWAUKEE, Wis.—Blumenfeld-Locher Co.; T. Seelig, hats; 15 W. 38th, Room 805.

MINNEAPOLIS, Minn.—Wyman, Partridge & Co.; R. M. Ankeny, underwear, knit goods; C. A. Perry, mfg. dept. women's wear; 43 Leonard (J. A. Lockwood).

MINNEAPOLIS—Dayton Co.; Miss Magnusen, suits, skirts; Miss Walsh, misses' ready-to-wear; 225 5th Av. (Retail Research Assn.).

MINNEAPOLIS—L. S. Donaldson Co.; Mrs. J. E. Wille, coats, suits; 240 Madison Av.

MINNEAPOLIS, Minn.—W. C. Stevenson, fur coats, mackinaw materials; Breslin.

MINNEAPOLIS, Minn.—Powers Merc. Co.; M. Bender, men's, women's, children's shoes; 2 W. 37th.

MORRISTOWN, Tenn.—Myers D. G. Co.; W. S. Myers, genl. mdse.; 895 B'way, Room 1101.

NASHVILLE, Tenn.—National Hat and Glove Co.; A. Eskind, hats, gloves; Pennsylvania.

NASHVILLE—Weinbaum & Jacobs; H. Weinbaum, ready-to-wear; Imperial.

NEW CASTLE, Pa.—New Castle D. G. Co.; G. C. Elwell, dress goods, silks; 44 E. 23d (I. D. Rothschild).

NEW HAVEN, Conn.—Shartenberg & Robinson; T. H. Galligan, gloves, laces, ribbons, jewelry, art goods, umbrellas; 404 4th Av.

NORWALK, Conn.—P. F. Burns, genl. mdse.; 105 Grand St. (Jay & Co.).

NORWICH, Conn.—Reid & Hughes Co.; J. W. Bussey, furnishings, hosiery, underwear, wash goods; J. F. Cleveland, coats, suits, waists, furs; 410 4th Av. (Dry Goods Alliance).

OMAHA—J. L. Brandeis & Sons; Miss L. Kohn, children's wear; 1,261 B'way (S. M. Goldberg).

OSHKOSH, Wis.—Newman's, Inc.; V. Jacobs, Ramona and Orlando wraps; 370 7th Av., Room 305.

OWOSSO, Mich.—Lyon & Pond; H. D. Lyon, general merchandise; Longacre.

PHILADELPHIA—Strawbridge & Clothier; J. Beck, gloves, notions, trimmings, patterns; 230 5th Av.; Pennsylvania.

PHILADELPHIA—Gimbel Brothers; E. Bohn, leather goods; D. S. Scott, men's furn. goods; V. Zanner, candy; B'way and 32d.

PHILADELPHIA—I. & S. Faggen; I. J. Faggen, N. Faggen, waists, dress materials; Pennsylvania.

PHILADELPHIA—Gately & Fitzgerald; D. Fitzgerald, carpets; Breslin.

PHILADELPHIA—W. Freedman & Son; J. Freedman, boys' waist materials; Grand.

PHILADELPHIA—J. G. Darlington & Co., Inc.; H. Hass, blankets, comfortables; Breslin.

PHILADELPHIA — Blauner's; Mr. Soble, waists; Mr. Sachs, children's wear; Mr. Hirschl, genl. mdse.; B. Balaban, coats, basement; 120 W. 32d (A. Fantl).

PHILADELPHIA—Fink Co.; A. Fink, representing; Miss R. Cohen, coats, suits, skirts; Miss Finger, infants', children's wear; Miss Mossman, waists; Mr. Messenzone, gloves, leather goods; Mr. Elias, men's clothing; Miss Pomerantz, coats, wraps, suits, basement; 1,261 B'way (S. Solomon).

PHILADELPHIA—Gimbel Brothers; E. W. Goldman, mdse. mgr., ready-to-wear; B'way and 32d.

PHILADELPHIA—Stewart's; Mr. Goldberg, jobs dresses; Miss Heisen, fur chokers; Miss Sporkin, wraps, coats; Miss B. Koenig, dresses; Miss Goldman, waists; 120 W. 32d (A. Fantl).

PHILADELPHIA—Lit Bros.; Miss Kaufman, children's coats; 1,261 B'way.

PHILADELPHIA—Blauner's; J. H. Kessler, Spring coats, wraps; 120 W. 32d (A. Fantl).

PHILADELPHIA—Pearlberg & Cooper; S. S. Cooper, Spring coats, suits; 35 W. 34th, Room 1002.

PHILADELPHIA—Frank & Seder Co.; R. Levinson, boys' clothing, furnishings; 1,372 B'way (Affiliated Stores Corp.).

PHILADELPHIA—Mendall's; J. Kauffman, jobs dresses; 37 W. 20th (B. F. Levis).

PHILADELPHIA—Einhorn Bros.; B. Einhorn, waist materials; 134 W. 32d.

PITTSBURGH—Frank & Seder, Inc.; V. Kevey, boys', children's; E. Frank, jobs waists, underwear; J. Cohen, basement, ready-to-wear; 1,372 B'way (Affiliated Stores Corp.).

PITTSBURGH—Boggs & Buhl, Inc.; Miss C. Bickart, women's hosiery, ribbons; 1,140 B'way (G. Sloan).

PITTSBURGH—Kaufman's Dept. Store; Miss J. Clancy, stationery; 1,261 B'way (I. M. Keller).

PITTSBURGH—Enterprise Cloak & Suit Co.; M. Esman, cloaks, suits, waists, dresses; Pennsylvania.

PITTSBURGH—H. Goldberg & Co.; H. Goldberg, muslin, flannel, muslin underwear; Pennsylvania.

PITTSBURGH—S. Lando & Co.; D. Goldman, woolens; Breslin.

PITTSBURGH—Rosenbaum Co.; P. W. Hamilton, shoes; 120 W. 32d (A. Fantl).

PITTSBURGH—Wolk Bros.; W. W. Wolk, cloaks, suits; Pennsylvania.

PITTSBURGH—Rosenbaum Co.; S. M. Jacobs, mdse. mgr., basement; Mrs. N. Kerr, women's coats; R. J. Sutliff, rugs, carpets, linoleums; Mrs. C. Meade, gloves, women's neckwear; Miss M. O'Neil, coats, suits, dresses, basement; Miss A. Bickert, ribbons; D. S. Kohn, boys' clothing, basement; Miss R. Barr, notions, umbrellas; Miss I. Mansell, comparison dept.; 120 W. 32d (A. Fantl).

PITTSBURGH—Kaufmann & Baer Co.; L. M. Garson, boys' clothing; 404 4th Av.

PITTSBURGH—Kaufmann's Dept. Store; H. G. Starr, jobs coats, suits, dresses, basement; Miss C. Weiler, children's dresses; 1,261 B'way.

PITTSBURGH—McCreery & Co.; Miss L. Hansen, waists; A. B. Goodman, infants' wear; W. Diack, notions, stationery; A. R. Morsbach, leather goods, &c.; G. T. Lacey, linens, bedding; 23 E. 26th (W. T. Knott).

PITTSBURGH—Lewin-Neiman Co.; H. Lewin, trimmed millinery; 1,261 B'way (S. Solomon).

PITTSTON, Pa.—Waldman & Co.; H. Waldman, dresses, cloaks, suits, waists, millinery; 352 4th Av. (Kirby, Block & Fisher).

PLATTSBURGH, N. Y.—David Merkel, coats, suits, dresses, boys' clothing, children's coats, gloves; 1,164 B'way (Fellows Buying Corp.)

PROVIDENCE, R. I.—Callender, McAuslin & Troup Co.; C. A. Blake, mdse. manager; 240 Madison Av.

PROVIDENCE—Caesar Misch, Inc.; G. Walder, ready-to-wear; 1,170 B'way (W. H. Montgomery).

ROCHESTER—Duffy-Powers Co.; Miss L. Salinsky, jobs silk waists, basement; 1,261 B'way (S. Solomon).

ROCHESTER, N. Y.—Sibley, Lindsay & Curr; J. Cook, linens, flannels, blankets; Miss K. Jones, muslin underwear; A. L. Shaw, furs; G. C. Kent, gloves; 432 4th Av.

ROCHESTER, N. Y.—J. Knops & Son; H. H. Frei, woolens; 1,133 B'way; Aberdeen.

ROCHESTER, N. Y.—L. A. Olson, ready-to-wear; Breslin.

SALEM, Mass.—Almy, Bigelow & Washburn, Inc.; G. M. Daley, leather goods, neckwear, ribbons; Miss M. Henderson, toilet articles; 240 Madison Av.

SAN FRANCISCO—B. F. Meyer Cloak and Suit Co.; B. F. Meyer, women's, misses' cloth Fall coats; 1,261 Broadway (S. Solomon).

SAN FRANCISCO — Frederick Weingarten Co.; A. Weingarten, wholesalers, fancy goods, ribbon novelties; 334 5th Av., Room 601.

SAN FRANCISCO—R. Weill & Co.; E. C. Sindel, dress goods, velvets, linings, domestics, linens, wash goods, basement; Miss M. Ledeme, lingerie, basement; 15 East 26th.

SCHENECTADY, N. Y.—The Wallace Co.; Miss I. M. Myrick, handkerchiefs, gloves, ribbons; Miss M. Quay, laces, neckwear; Miss E. Lucey, representing; Breslin.

SCRANTON, Pa.—Wyoming Garment Co.; L. Harris, cloaks, suits, dresses; 122 W. 36th.

SCRANTON, Pa.—Maher's Clothing Shop; J. P. Maher, clothing; Flanders.

SEATTLE, Wash.—Bon Marche; A. McIntosh, upholstery goods, rugs; 225 5th Av. (Retail Research Association).

SIOUX CITY, Iowa—Davidson Bros. Co.; E. Moog, piece goods; A. Kohn, general mdse., basement; 1,150 Broadway (Baer & Lilienthal).

SOUTH BEND, Ind.—Ellsworth's; R. Robertson, suits; 1,261 Broadway (Stanley Macrae).

SPRINGFIELD, Mass.—Poole D. G. Co.; J. A. Ring, millinery; 404 4th Av. (The Jay Co.).

ST. JOSEPH, Mo.—Tootle-Campbell D. G. Co.; A. B. Hestwood, silks, dress, wash goods; 60 Worth, 4th floor.

ST. JOSEPH, Mo.—Wheeler-Motter Merc. Co.; H. W. Walker, knit goods; 72 Leonard, 6th floor.

ST. LOUIS—Addison Cloak and Suit Co.; W. I. Seltzer, beaded tricotine suits, wraps, dresses; Mrs. Marko, silk, cotton waists; 134 W. 32d (L. Weber & Co.).

ST. LOUIS—Famous & Barr Co.; O. D. Heflin, domestics, wash goods; 37 W. 26th, 8th floor.

ST. LOUIS—W. & D. Olian Co.; F. B. Olian, waist, dress materials; Pennsylvania.

ST. LOUIS — Le James Woolen Co.; A. Shanken, woolens, silks, cotton goods; Pennsylvania.

ST. LOUIS—Famous & Barr Co.; S. Sincoff, waists; 37 W. 26th, 8th floor.

ST. LOUIS—Ely & Walker D. G. Co.; E. S. Super, blankets, knit goods; 56 Worth, 4th floor.

ST. LOUIS—B. Nugent & Bro. D. G. Co.; I. Goldstein, basement, ready-to-wear; 1,372 B'way (Affiliated Stores Corp.).

ST. LOUIS—B. Nugent & Bro. D. G. Co.; A. Ahrens, suits; Miss M. Koerner, millinery; 1,261 B'way (S. Solomon).

ST. LOUIS—Carleton D. G. Co.; J. W. Stahlberg, ribbons, laces, embroideries, women's neckwear, draperies; 329 Broadway, 4th floor.

ST. LOUIS—Ely & Walker D. G. Co.; J. A. Raible, linens, dress goods; 56 Worth, 4th floor.

ST. LOUIS—Famous & Barr Co.; F. W. Davis, men's, boys' clothing, basement; I. H. Peres, men's furnishings, basement; 37 West 26th (E. Sostman).

ST. PAUL, Minn.—Lindeke, Warner & Sons; M. Pfaff, men's shirts; 350 Broadway, Room 502.

ST. PAUL, Minn.—Finch, Van Slyck & McConville; R. H. Finch, wash goods; 320 B'way, Room 912.

ST. PAUL—The Golden Rule; G. V. Dalrymple, jobs silverware; 3 West 29th.

SYRACUSE, N. Y.—S. Shapiro Co.; S. Shapiro, S. J. Shapiro, boys' pants materials; 100 5th Av.

TERRE HAUTE, Ind.—Julius Goldberg; Miss McGurty, coats, suits, dresses; J. Goldberg, coats, suits, dresses; 100 West 32d.

TERRE HAUTE—Root D. G. Co.; H. D. Matthews, millinery; 23 East 26th (W. T. Knott).

TOLEDO—W. L. Milner & Co.; E. C. Camper, women's, juniors' suits, coats, dresses, &c.; J. C. King, men's clothing; R. D. Griffith, boys' clothing, furnishings; 120 West 32d (A. Fantl).

TOLEDO—Thompson-Hudson Co.; Miss S. Smiley, suits; 200 5th Av. (W. Floechner).

TOLEDO—Lasalle & Koch; B. F. Tully, mdse. mgr., basement; jobs coats, suits, skirts; C. H. Hoffner, hosiery, jewelry, leather goods; Mr. Nedder, shoes; 225 5th Av. (Retail Research Assn.).

TOLEDO—Maurice Moyer; F. Rauch, coats, wraps; 117 West 33d (Hoffman & Hartblay).

TROY, N. Y.—The Goodkind Co.; Inc.; F. Kranson, children's coats, boys' clothing; 1,164 Broadway (Fellows Buying Corp.).

UTICA, N. Y.—Doyle-Knower; W. E. Doyle, men's, women's, children's clothing; 251 5th Av. (Hart, Flanagan & Co.).

WASHINGTON—Woodward & Lothrop; Miss M. Dora Collins, women's neckwear; Mrs. M. Johnson, women's, children's hosiery, knit underwear; Miss E. McGill, laces, embroideries, veilings, ribbons, georgettes; Miss M. A. Holmes, coats, suits, skirts; 334 4th Av.

WASHINGTON—S. Kann Sons Co.; Miss C. Hermann, infants' wear; 432 4th Av.

WASHINGTON—Hecht Co.; Miss L. Langenkamp, ready-to-wear; 115 W. 30th (Weill & Hartmann).

WATERTOWN, N. Y.—H. A. Bennett Co.; H. A. Bennett, ready-to-wear; McAlpin.

WATERTOWN, N. Y.—F. A. Empsall & Co.; Mrs. M. E. Bentley, suits, coats; 120 W. 32d (A. Fantl).

WICHITA, Kan.—Johnston & Larimer D. G. Co.; W. H. Klepper, work shirts, men's shirts, underwear; 43 Leonard, Room 416.

WILKES-BARRE, Pa.—L. Rosenthal, clothing; Pennsylvania.

WORCESTER, Mass.—Denholm & McKay Co.; Miss Walters, misses', children's wear; 240 Madison Av.

YORK, Pa.—J. McLean & Sons; Miss S. A. Fulton, waists, furs; W. L. Long, upholstery goods, carpets, blankets; W. F. Ottermiller, men's furn. goods; 432 4th Av. (D. G. Union).

YOUNGSTOWN, Ohio — Strouss-Hirshberg Co.; Miss H. Sauer, muslin underwear; Mrs. M. Hanks, coats and suits; Miss Ada Shannon, infants' wear; Miss Perrin, basement millinery; I. Wagner, men's furnishings; R. J. Beacom, merchandise manager; 1,150 Broadway (Baer & Lilienthal).

YOUNGSTOWN, Ohio—Youngstown D. G. Co.; C. E. Wurshing, hosiery; 72 Leonard, 6th floor.

YOUNGSTOWN, Ohio — Strouss - Hirshberg Co.; 1,150 B'way; Park Av.

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in LINKS and LINKS WEAVE
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Ready cash awaits your job lots and close-outs of gingham and silk petticoats, in regular and extra sizes, for immediate delivery. Bring samples with you Wednesday, March 16, from 9 A. M. to 1 P. M.
GILCHRIST COMPANY, BOSTON
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FOR JOBBERS ONLY
PLUSH COATS & WRAPS
To Job From $9.00 Up.
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THE OLD RELIABLE HOUSE
44 to 50 WEST 28TH ST., N. Y. C.

HOUSING LOAN DATA ASKED OF LENDERS

Lockwood Committee Sends Questionnaire to 253 Institutions in City.

INQUIRY INTO PRACTICES

Expectation Is That Witnesses Will Be Called to Tell Experiences in Seeking Funds.

In furtherance of the Lockwood committee's investigation of the causes for the poor lending market on housing construction, Leonard M. Wallstein, of counsel to the committee, sent a questionnaire yesterday to 253 money lending institutions in this city.

When the committee reconvenes on the return of Samuel Untermyer, chief counsel, from Florida, it is expected that witnesses will narrate their experiences in attempting to borrow from banks, trust companies and life insurance companies to build dwellings.

The last phase of the committee's inquiry will be directed toward practices said to obtain in some money lending institutions whereby excessive bonuses, commissions and payments have had to be given by borrowers of money on mortgage.

The questionnaire follows:

New York Joint Legislative Committee on Housing.

March 14, 1921.

Gentlemen: As part of its investigation of the building and loan situation in this city and pursuant to the latest of the series of joint resolutions under which the New York Joint Legislative Committee, of which Senator Charles C. Lockwood is Chairman, is acting (copy of said resolution being enclosed herewith), the said committee requests that at your earliest convenience, but not later than twenty days from this date, you submit a list of each and every real estate mortgage loan transaction affecting property in the State of New York in which your institution has participated as lender between Jan. 1, 1916, and March 10, 1921, stating as to each the following particulars in the order indicated:

1. The address of the premises upon which the loan was made.
2. Name and address of borrower.
3. The nature of said premises, whether housing or commercial.
4. The amount loaned.
5. Whether building loan, permanent loan, or both.
6. Whether first mortgage, second mortgage, &c.
7. Name and address of broker, if any, participating in the negotiation of the loan.
8. Rate of interest.
9. Term for which loan was made.
10. Was the amount of the loan paid in cash or in securities, or partly in cash?
11. If any part of the loan was paid in securities state:
    (a) Nature of the securities, giving particulars.
    (b) At what value were they computed in paying the amount of the loan?
    (c) What was the market value of said securities at the date of the loan?
12. Name and address of appraiser employed and appraiser's valuation.
13. An itemized statement showing the nature, amount and recipient of each and every charge for services and disbursements, directly or indirectly paid by the borrower in connection with the loan.
14. Did the borrower at or about the time of the negotiation or obtaining of the loan, directly or indirectly, purchase any property in which your institution or any of its officers, agents or employes were directly or indirectly interested, and, if so state the address and nature of such property and the amount paid therefor by the lender and to whom, stating name and address.
15. Name and address of insurance broker, if any, named by your institution to place fire insurance on mortgaged premises.

If you will advise within two days that the information above requested will be submitted to the undersigned at the above address within the time requested, the loss of time and inconvenience incident to the service of and compliance with a formal subpoena will be avoided.

Yours very truly,
LEONARD M. WALLSTEIN,
Of Counsel to the Committee.

The questionnaire went to 17 bond, mortgage and title companies, 35 life insurance companies, 37 fire and marine insurance companies, 31 trust companies, 42 State banks, 56 savings banks and 35 savings and loan associations.

SUGAR EXPORT DUTY LIFTED

Guatemalan President Issues Decree So as to Increase Trade.

Julio Bianchi, Minister from Guatemala, has just announced that President Herrera recently issued a decree removing the export duty on sugar in furtherance of the Government's new policy of encouraging Guatemala's export trade so as to increase exports and improve the republic's economic condition. Sugar is Guatemala's second most important article of export, about $3,000,000 worth having been exported to the United States alone during last year.

The export duty on sugar was 2 cents a pound until about six months ago, when the duty was reduced to 1 cent a pound. The decree just issued removes the duty of 1 cent a pound. Formerly most of the twenty-two departments, or counties, in Guatemala collected an internal tax on sugar, this internal tax in some of the departments being as high as 60 cents on 100 pounds. The decree just issued abolishes these taxes and new ones uniform throughout the republic are imposed.

The new taxes are 25 cents on each 100 pounds of sugar refined and 5 cents on each 100 pounds of molasses manufactured. Growers who produce less than 200 pounds of sugar or molasses yearly are exempt.

The Guatemalan Legation in Washington announced recently that its Government was preparing to remove or reduce duties to a large extent on all articles of export. The export duty on coffee, which moves out of that country in great bulk, either will be removed or cut to a nominal figure. The resulting loss in revenue will be recovered by an adoption of an income tax similar to that in this country. President Herrera, who is working out the new tax plan, believes lifting of export duties will bring about great development in the coffee industry.

Plate Glass Profits Decrease.

The Pittsburgh Plate Glass Company reports for 1920 net profits of $5,501,509, as compared with $8,464,898 in 1919. Gross profits were $10,858,096, but after deduction of $2,262,180 for depreciation and $3,094,407 for Federal taxes, there was a net income of $5,501,509. The surplus after dividends was $2,145,545, bringing the profit and loss surplus to $22,442,066, but this was reduced to $16,154,640 by a stock dividend of $6,154,640 declared last year.

Diners Rob Woman of $534.

Mrs. Elizabeth Mishkit, manager of the Little Hungarian Restaurant, 430 Columbus Avenue, near Eighty-first Street, was robbed yesterday morning of $534 by two young men who had just eaten breakfast there. Mrs. Mishkit was standing behind the cashier's desk when they approached the desk, paid for their meal and snatched the money from her.

PROFITS ON TOOLS INCREASE

Chicago Pneumatic Company Nets $1,273,061 for 1920.

The report of the Chicago Pneumatic Tool Company for 1920 shows net profits after deduction of all charges, depreciation and Federal taxes, of $1,273,061, compared with $489,651 in 1919.

"The net sales of the company for the year," say H. A. Jackson, President, "while suffering from the depression first felt about the middle of the year, still slightly exceeded those for the year preceding. While the gross earnings show a decrease from the previous year, the discrepancy is accounted for by the continued increase in the cost of manufacture and the larger proportionate sales of the less profitable varieties of the company's product.

"As was announced in the annual report for the fiscal year ended Dec. 31, 1919, the company's capital stock was increased during 1920 to a total of $13,000,000. The cash made available by this increase has been used to redeem the company's funded debt, and for improvements which are now complete.

"The earnings of the subsidiaries for the year were materially reduced because of the unsatisfactory condition of foreign exchange."

Successful Lot Auction.

Bryan L. Kennelly, disposed of seventy home sites and four dwellings located in Queens Borough Saturday at public auction for the Operator's Association.

The property for which there was active bidding is located in Flushing on Franconia, Queens and Parsons Avenues, also on Hyacinth and Georgia Place.

Lots on Franconia Avenue averaged $450 each. Those on Hyacinth Place and Queens Avenue brought $850 to $950 each. The two-story dwelling on the west side of Georgia Place on a plot 40 by 100, 50 feet north of Burling Avenue went to B. Jarashaw for $7,200; the dwelling on the west side of Hyacinth Place, 100 feet south of Parsons Avenue, went to Herman A. Rapport for $7,650; dwelling on Hyacinth Place, 224 feet south of Parsons Avenue, to N. V. Kearney for $8,800 and dwelling on east side of Hyacinth Place 180 feet south of Parsons Avenue, to L. H. McConnell for $10,200.

Big National City Building Leases.

The National City Realty Corporation has leased half of the fifth and the entire sixth floor in the National City Building at Forty-second Street and Madison Avenue, to the Franklin Railway Supply Company, and the seventh floor to the Superheater Company. The aggregate rental for the space is in excess of $1,000,000.

Both of these companies are now at 30 Church Street and their removal to the National City Building is further evidence of the tendancy of large corporations to locate in the Grand Central zone as shown by leases, made in the same building, to the Crucible Steel Company, Union Oil Company, Goodrich Lockhart Company and Dunlop Tire & Rubber Co.

Brooklyn Realty Activity.

The four-story apartment house at 619 Park Place, near Franklin Avenue, has been sold for Jacob N. Karp through the office of Charles Partridge. The latter also sold the three-story plot at 571 Fiftieth Street for Florence A. Scheftel.

I. Salzberg sold for M. Wolsk to H. Eisenstadt the two-family cottage on plot 47 by 100 at 1,451 Fifty-third Street.

Edward C. Cerny has sold for the March Realty Corporation, to a client, the four-story building, with stores and apartments at 7,205 Third Avenue.

Lease Chelsea Garage Site.

Situated in the Chelsea section, the two buildings, on a plot 50 by 98.9, at 550 and 552 West Twenty-fifth Street and the adjoining plot, 125 by 98.9, have been leased by Robert Hartshorn to the Arcade Garage Corporation from April 1, 1921, at an annual net rental of $17,500. The lease is for twenty-one years with an option of renewal for a similar period. A two-story garage will be erected on the site. Harris-Vought & Co. negotiated the transaction.

U. S. SUPREME COURT.

Special to The New York Times.

WASHINGTON, March 14.—In the Federal Supreme Court today, George L. Meade of Rochester was admitted to practice and these proceedings were had:

123—F. K. Lane, Secy of Intr., and C. Tallman, Commr. of the Genl. Land Office, piffs., v. the U. S., ex rel. A. L. Newton—Judgment affirmed.

The Chief Justice announced the following orders of the court:

551—Southern Paper Co., plff., v. S. V. Robertson, State Rev. Agt.—Per curiam: dismissed for want of jurisdiction.

737—Industrial Accident Comm. of California, petr., v. J. B. Payne, as Agent (Los Angeles and Salt Lake Ry. Co.)—Petn. for writ of cert. to Dist. Ct. of Appeals, 2d Appellate Dist., Div. 2, of Cal., granted.

718—J. A. Calhoun Sr., as admr., &c., petr., v. Southern Ry. Co.—Petn. for writ of cert. to Sup. Ct. of S. C., denied.

700—C. L. Kilgore, petr., v. H. W. Skinner—Pettn. for writ of cert. to 5th Circt. Ct. of Appeals denied.

713—Phoenix Portland Cement Co., petr., v. Balt. & O. R. R. Co.—Petn. for writ of cert. to 3d Circt. Ct. of Appeals denied.

727—Finkbine Lumber Co., petr., v. Gulf & Ship Id. R. R. Co.—Petn. for writ of cert. to 5th Circt. Ct. of Appeals denied.

734—The Texas Co., petr., v. the Commonwealth of Va.—Petn. for writ of cert. to Sup. Ct. of Appeals of Va. denied.

749—J. Tayas Sons Co., petr., v. the Pompeian Co.—Petn. for writ of cert. to 2d Circt. Ct. of Appeals denied.

754—Dundee Petroleum Co., petr., v. R. P. Clay—Petn. for writ of cert. to 8th Circt. Ct. of Appeals denied.

785—Czarnikow Rionda Co. et al., petrs., v. Binghamton S. S. Co. et al.—Petn. for writ of cert. to 2d Circt. Ct. of Appeals denied.

592—J. S. Kendall, adm., &c., et al., applts., v. P. A. Ewert—Motion to dismiss or affirm submitted for applee.

743—Southern Pac. Co., petr., v. J. J. Thomas, admr., &c.—Petn. for writ of cert. to Sup. Ct. of Ariz. submitted.

695—O. O. Askren, Atty. Gen. of New Mex., et al., applts., v. the Continental Oil Co.—Motion to advance submitted by Mr. Loughran.

726—W. G. McAdoo, Dir. Gen. of R. Rs., et al., petrs., v. N. M. McCoy, admx., &c.—Petn. for writ of cert. to Ct. of Civil Appeals for 8th Sup. Jud. Dist. of Tex. submitted.

744—J. B. Payne, agent (substituted for W. D. Hines, Dir. Gen. of R. Rs.), petr., v. Mrs. Virgie Mills, admx., &c.—Petn. for writ of cert. to Court of Civil Appeals for 6th Sup. Jud. Dist. of Tex. submitted.

758—North Carolina R. R. Co., petr., v. E. K. Lee, admx., &c.—Petn. for writ of cert. to Sup. Ct. of N. C. submitted.

759—E. Anderson et al, petrs., v. the U. S.—Petn. for writ of cert. to 9th Circt. Ct. of Appeals submitted.

774—J. B. Payne, as agent, &c., petr., v. K. McL. Smith, admx., &c.—Petn. for writ of cert. to 6th Circt. Ct. of Appeals submitted.

222—John Horstmann Co., applt., v. the U. S.—Continued, per stipulation.

694—R. R. Comn. of Wis. et al., applts., v. Chic., Burl. & Quincy R. R. Co.—Argument continued.

Adjourned until tomorrow.

Call for March 15—Nos. 694, 200, 201, 205, 209, 210, 212 (and 213), 142, 221 and 223.

LEGAL ADVERTISEMENTS.

SUPREME COURT, NEW YORK COUNTY.—In the Matter of the Petition of USONA CREDIT UNION for Leave to Change Its Name and Assume That of MERCHANTS CREDIT UNION.—Sirs:

PLEASE TAKE NOTICE that the USONA CREDIT UNION will apply at a Special Term, Part I., of the Supreme Court, to be held in and for the County of New York at the County Court House thereof on the 1st day of April, 1921, at 10:15 in the forenoon or as soon thereafter as counsel can be heard for an order permitting the USONA CREDIT UNION to change its name and assume that of MERCHANTS CREDIT UNION, and for such other and further relief as may be proper.

Dated, New York, February 18th, 1921.
GINZBURG & PICKER,
Attorneys for Petitioner, Office and P. O. Address, 116 Nassau Street, Borough of Manhattan, City of New York.

TAKE NOTICE THAT WE HAVE PURCHASED the business of J. J. Murphy. All creditors send bills to 583 Columbus Ave. STRAUS & SCHMIDT.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy. In the matter of B. & O. DRESS CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, March 15, 1921, by order of the Court, at 2:00 P. M., at 213 West 27th Street, Borough of Manhattan, assets of the above bankrupt, consisting of dresses, trimmings, machines, etc.
THOMAS H. MATTERS Jr., Receiver.
ARCHIBALD PALMER, Attorney for Receiver, 320 Broadway, New York.

CLARK ESTATE SALE ON THE WEST SIDE

Nicholas C. Partos Plans 12-Story Structure for Columbus Avenue Site.

PROPERTY HELD AT $150,000

Sixty-fifth Parcel of Realty Sold by Clark Estate—Other Dwellings Sold.

As a site for a twelve-story commercial structure Nicholas C. Partos, President of the Partola Manufacturing Company, has purchased from the Clark Estate the northwest corner of Seventy-third Street and Columbus Avenue.

The property, which is known as 101 and 103 West Seventy-third Street, has a frontage of 50 feet on the street and 100 feet on the avenue, is improved at present with four and five story private dwellings, a number of which were constructed by the Clark Estate some years ago. During the past few years the Clark Estate has been disposing of all its property in this vicinity and yesterday's transaction marks the sixty-fifth sale by the estate.

The property was held at $150,000. Pease & Elliman represented the buyer and the Brown Wheelock Company the Clark Estate.

Private Dwelling Sales.

Dr. Richard Derby, son-in-law of the late Colonel Theodore Roosevelt, sold 116 East Seventy-ninth Street, a four-story and basement dwelling, 18 by 102.2, near Park Av.

Anna A. Stephens has sold to Isabella Mackin 152 West 136th Street, a three-story dwelling on a lot 16.8 by 99.11.

Henry Brady as administrator sold for the estate of Mary E. Brady the four-story brick store and dwelling at 353 West Twenty-fifth Street, to Anna Brandt.

TENANTS BUY APARTMENT.

Purchase New $600,000 House in Park Avenue Home Centre.

The ten-story apartment house at 45 East Sixty-second Street, between Madison and Park Avenues, on a plot 75 by 100 feet, has been purchased from Mrs. William H. Bliss by a syndicate of prospective tenants. The building has lately been completed, and was held at $600,000. The tenant owners will occupy a large portion of the structure on the co-operative plan and lease the remainder. It is close to the choice Park Avenue residential centre.

Douglas L. Elliman & Co. were the brokers in the sale and will manage the building.

Buys Old Estate Holdings.

Leonard Weill has purchased from the Billings Estate Corporation through Frank C. Van Tassell the five-story tenement at 334 East 105th Street, on a lot 20 by 100; also, the three-story flat at 359 East Forty-ninth Street and the three-story flathouse, with stores, at 361 East Forty-ninth Street and 885 First Avenue.

They have been in possession of the Billings estate for a number of years, and the transactions close out its realty holdings in Manhattan.

Club for British War Veterans.

The five-story dwelling at 125 East Thirty-eighth Street, on a lot 22 by 75 feet, northwest corner of Lexington Avenue, has been leased for a clubhouse by the British Great War Veterans of America. The lease has been taken for a term of years from Charles Stewart Butler and others, owners of the property. It was closed through William A. White & Sons and the Frank L. Fisher Company.

BANKRUPTCY SALES.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of DRESSLER PRODUCING CORPORATION, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Tuesday, March 29th, 1921, by order of the Court, at 10:30 A. M., at 58 Greene St., Borough of Manhattan, assets of the above bankrupt, consisting of

The Trustee's right, title and interest in and to the films "Fired," "Scrub Lady" and "Cross Red Nurse," two-reel comedies featuring Marie Dressler, subject to an agreement for the exhibition in Great Britain between the Trustee and the Inter-Ocean Film Corporation. The world rights to these pictures are to be sold. Pictures have been exhibited in the U. S., but there is considerable territory in which they have not been exhibited, also (1) Eastman view camera No. 2 with Goers lens, tripod and six plate holders, also (1) Bell & Howells motion picture camera No. 146, style B.
LOUIS H. STROUSE, Trustee.
ARCHIBALD PALMER, 320 Broadway, N. Y. City, Attorney for Trustee.
PETER B. OLNEY, Referee, 68 William St., N. Y. City.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.—In the matter of GREENBERG METAL CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, March 15, 1921, by order of the Court, at 10:30 A. M., at 219 East 135th Street, Borough of Manhattan, assets of the above bankrupt, consisting of old iron and junk, old tubes, tires and rubber, Fairbanks scale, automobile parts, cabinets, desks, chairs, office furniture, partitions, fixtures, auto truck, etc., and all the right, title of the bankrupt in and to the lease of said premises.
CARL J. AUSTRIAN, Receiver.
PHILLIPS, JAFFE & JAFFE, Attorneys for Receiver, 1,170 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy.
In the matter of ALBERT THIER, doing business as ALTHEA FASHION SHOP, Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells this day, Tuesday, March 15, 1921, by order of the Court, at 2 P. M., at 154 West 45th Street, Borough of Manhattan, assets of the above bankrupt, consisting of very fine store fixtures, such as show cases, triple mirrors, wall cases and partitions, electric shades, electric domes, carpets, coat trees, forms, chairs, etc.
MICHAEL F. HENNESSY, Receiver.
DAVID MAAR, Attorney for Receiver, 299 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy. In the matter of HERBERT L. EISENBERG & MAURICE EISENBERG, individually and as copartners trading as HERBERT L. EISENBERG & CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Tuesday, March 15, 1921, by order of the Court, at 10:30 A. M., at 32 Broadway, Borough of Manhattan, assets of the above bankrupt, consisting of office furniture, stock quotation board, Hoover Automatic Machine, carpet, partitions; also several customer lists, etc.
ABNER P. STUPEL, Receiver.
ARCHIBALD PALMER, Attorney for Receiver, 320 Broadway, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy. In the matter of KICE SERVICE CO., INC., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Tuesday, March 22, 1921, by order of the Court, at 10:30 A. M., at 30 East 23d St., Borough of Manhattan, assets of the above bankrupt, consisting of automatic typewriters and parts, typewriters, typewriter paper, office furniture, fixtures, etc. ALFRED H. TOWNLEY, Receiver.
GREENBAUM, WOLFF & ERNST, Attorneys for Receiver, 15 Maiden Lane, New York.

IN THE DISTRICT COURT OF THE United States for the Southern District of New York.—In Bankruptcy. In the matter of FITZ-ROY JEWELRY CO., Bankrupt.—Chas. Shongood, U. S. Auctioneer for the Southern District of New York in bankruptcy, sells Monday, March 21, 1921, by order of the Court, at 2:00 P. M., at 164 West 34th Street, Borough of Manhattan, assets of the above bankrupt, consisting of jewelry, rings, watches, bracelets, fixtures, etc.
VINCENT FOLLMAR, Receiver.
GREENBAUM, WOLFF & ERNST, Attorneys for Receiver, 15 Maiden Lane, New York.

BUYS $1,000,000 BUILDING.

New Structure at Madison Avenue and 46th Street Is Sold.

One of the new Grand Central zone commercial buildings figured in a deal involving about $1,000,000 yesterday. The property sold was the fifteen-story Marlin-Rockwell building at 366 Madison Avenue, southwest corner of Forty-sixth Street, opposite the Ritz-Carlton Hotel. It was purchased by a syndicate of investors from the M. R., Inc., through the firm of Albert B. Ashforth as broker.

The building was completed last year by the Marlin-Rockwell Corporation, which leased the property for twenty-one years with renewals from the Phipps estate. The plot fronts 60 feet on Forty-sixth Street and 100 feet on Madison Avenue.

When the original lease was negotiated in July, 1919, it established a rate of $150 per square foot, said to be the highest valuation placed on Madison Avenue property north of Forty-second Street. The building is fully rented, returning about $250,000 a year. The estimated cost of the structure was $1,000,000.

Tenement Investments.

The five-story flat at 552 West 160th Street, on a plot 37.6 by 100 feet, has been sold by Arthur L. Shaw for the Michelman Realty Company.

The five-story flat at 500 West 179th Street, southwest corner of Amsterdam Avenue, on a lot 25 by 100 feet, has been purchased by Daniel H. Jackson. The broker was W. H. Ebbitt.

The five-story tenement at 311 East Seventy-sixth Street, on a lot 25 by 102.2 feet, has been purchased by Casimir Frasina from Emma M. Cross, as trustee. The consideration was $18,000.

Marie L. Gennerich sold to William H. Freund the four-story tenement at 555 West Forty-fourth Street, 25 by 100.

The four-story tenement at 1,480 First Avenue, northwest corner of Seventy-seventh Street, has been sold for the estate of Elias Jacobs by D. Kempner & Son. It is the first sale in forty years. The Commonwealth Bank occupies the ground floor.

Westchester Estate Sales.

William E. Morrell, in conjunction with dwelling and outbuildings. It was with Albert B. Ashforth, sold for Israel M. Friedman his country estate at White Plains, consisting of about fifty acres, part of the old Martine homestead, and was held at $90,000. Brown, Wheelock & Co. represented the purchaser.

Fish & Marvin have sold for P. T. Brorstrom twelve acres on the Somerstown Road, just north of Briarcliff Manor, to Melvin Stokes of San Francisco. The same brokers also sold the two-story building at the southeast corner of South Broadway and Randolph Street, Yonkers, for the K. & B. Building Company to Kunin & Reines.

Chauncey B. Griffen & Co. have sold for Adrian L. Quick his estate of seven acres, with dwelling and outbuildings, on Bedford Road, Pleasantville, to H. B. Griffin.

$500,000 Park Row Lease.

William A. Whiting & Co. leased to the Golden Shoe Stores, Samuel L. Golden, President, for the One Park Row Company, Harry Aronson, President, the one-story building at 11 Park Row, through to and including 7, 9 and 11 Ann Street. The plot has a frontage of 20.3 feet on Park Row and 65.6 on Ann Street. The lease is for a period of twenty-one years at about $25,000 a year, or an aggregate rental in excess of $500,000. The attorneys were Lurie & Feinberg, representing the One Park Row Company, and Samuel S. Breslin, representing the tenant.

East Broadway Sale.

Edward N. Crosby & Co., in conjunction with Goodwin & Goodwin, have sold for the estate of Mary Crosby the three and four story buildings at 228 East Broadway, running through to 217-217½ Division Street, on lot 23.10 by 109 feet.

It is part of the old Henry Rutgers farm, which has been held in the Crosby-Rutgers family for nearly two hundred years.

THE BRONX MARKET.

Six-Story University Avenue Apartment Sold for $210,000.

The Undercliff Realty Company purchased from the Ezra Holding Company the new six-story apartment house on the northwest corner of University and Tremont Avenues. The structure, which occupies a site of about three and a half lots, was held at $210,000. Harry T. F. Johnson negotiated the sale.

The Mofanthe Realty Company sold to Mendel Diamondstone the five-story apartment house at the northwest corner of Trinity Avenue and 158th Street, 46.7 by 100 by irregular.

The Benenson Realty Company sold to a client of Alfred & Appleby the three three-story dwellings at 1,025-1,029 Jackson Avenue, 50 by 100.

Morris Kohn sold to Joseph Abraham the three-story dwelling at 1,404 Prospect Avenue, 20.1 by 86.11.

Daniel H. Jackson has sold to a client of Jacques Pollatschek the six-story flat at 550 East 145th Street, on lot 37.6 by 100 feet. It was held at $50,000.

Eugene J. Busher Company sold for John Byrne his residence at 1,200 Franklin Avenue, on plot 42 by 190 feet to the Bronx Catholic Club.

The dwelling at 348 East 136th Street, lot 17.6 by 100 feet, has been purchased by A. Denellin from J. C. Green. The broker was John F. Pendergast.

Buys West 34th Street Plot.

The two four-story buildings at 260 and 262 West Thirty-fourth Street have been purchased by James and Owen Devaney from Sara B. Butler and Leo Kohn, respectively. Each has 14.6 feet frontage, giving the owners a plot of 29 by 98.9 feet, between Seventh and Eighth Avenues, which will be improved with a commercial structure. F. & G. Pflomm were the brokers in the sale.

Commercial Leases.

The building at 178-180 Fifth Avenue has been leased by Ray & Zindler, builders and contractors, who will remodel the buildings and sublease the premises. The lease is for twenty-one years at an aggregate rental of $400,000. It was taken from Menschel Brothers, who recently leased the building from the Farmers' Loan and Trust Company as trustees. Julius Rosenberg acted as broker.

An office in the Robertson-Cole Building, northeast corner of Seventh Avenue and Forty-eighth Street, has been leased by the Theatre Owners' Chamber of Commerce through William A. White & Sons.

Maurice Wertheim has leased for the Fred Schulz estate the four-story dwelling at 150 East Forty-sixth Street to John F. Rowland, who will alter it into small studio apartments. He also leased for Arthur S. Lewis the store at 135 East Forty-third Street to William S. Creamer for a restaurant.

The Haggstrom-Callen Company has leased for Rose Cahen a store at 2,173 Eighth Avenue to Irving Dorfmann.

J. Arthur Fischer has leased for D. Greenwald to Mrs. Oliphant and Mrs. Stevens the store at 52 West Thirty-ninth Street for a restaurant and tea room, and to Bassi Brothers the store at 656 Sixth Avenue, northeast corner of Thirty-eighth Street, for a term of years.

S. Weil has leased the store at 244-246 West Twenty-ninth Street for the Anna Leah Realty Company to the Choice Pastry Company.

E. K. Van Winkle has rented the store at 2,126 Broadway to Robert Behrman for the sale of automobiles.

Realty Notes.

Joseph P. Day will sell today in the Vesey Street salesroom the property at 31 and 33 Vesey Street, southwest corner of Church Street, occupied by a five-story business building, on a plot 50 by 64 feet.

James Kyle & Sons have obtained for Thomas J. McLaughlin and the Joseph Gordon Realty Corporation a mortgage of $60,000 for three years at 6 per cent. on the two four-story flats at the southeast corner of Sixty-first Street and Lexington Avenue, plot 40.3 by 80 feet.

The Spanish Chamber of Commerce has leased through the Charles F. Noyes Company a suite of offices in the Harborview Building, at the corner of Broad and Front Streets.

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LOCATED in the heart of New York at Broadway and 42nd St., Times Square, midway between Grand Central and Pennsylvania R. R. Terminals. Convenient to all elevated, surface and subway transportation lines.

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For information inquire at the premises or of your own broker.

The units of space include individual offices 180 sq. ft. and up) suites and entire floors (9,483 sq. ft. up) with light on four sides. There are still available 1 ground floor store on B'way and 2 on 42nd St. The entire second floor has full length windows and is ideal for retail purposes.

$3.00 per sq. ft. up.

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CONVENIENT TO ALL AMUSEMENTS
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Atlantic City's Newest and Most Distinctive Hotel.

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Sunset Ave., second house from ocean. Open all year. T. Dodman Hawk.

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New "Palm Grill"—18-hole Golf Course, Horseback Riding, Motoring, Picturesque Walks, Music, Private Garage. New Electro-hydrotherapy Bath System.
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On Forest Lake, Berkshire Hills. Open all year. Hotel accommodations; private baths; 200 acres; private lake; all sports of camp life. Excellent table 2 hours from city.
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REMARKABLE OFFER

This house was built by owner by day's work and must be sacrificed. house has large living room, 15x32, open fireplace; good-sized dining room, fitted with every convenience; sanitary gas kitchen; very large master's bedroom; ample closet space; tiled bath; steam heat; built-in fireproof garage. Location high, with splendid views. A place you have dreamed about but seldom find for sale. No assessments. Other particulars address H. W. F., Room 611, World Building, New York.

A RARE BARGAIN Am anxious to sell within the coming 2 weeks fine home property, consisting of beautiful modern Colonial house of 10 rooms, 2 tiled baths and fine sleeping balcony; all improvements, and half-acre corner plot, with fine lawn, flowers and shade trees. Easy commuting distance, in heart of Jersey's most beautiful suburban community; near express station and trolley line; $5,500 cash secures title and occupancy; complete in every detail; ready for immediate occupancy; balance of $9,000 on easy-term mortgages. PERSONAL, Post Office Box 1107, City Hall Station, New York City.

MOUNTAIN LAKES, N. J.

Modern stucco, 10 rooms and two baths, covering 2½ acres; garage attached; overlooking lake; up to date and bargain at $30,000; free and clear.
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123 Kingston Ave., Brooklyn.

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103 PARK AVE.
Corner 41st Street
FACING
GRAND CENTRAL STATION

High-Class Modern Office Building
Exceptionally Light
We offer for lease from May 1

OFFICES
In units of 300 to 3,000 Sq. Ft.
RENTALS $1,000 TO $12,000

N. A. BERWIN & CO.
Agents on premises
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OFFICES
$30 and Up.
39-43 EAST 27TH ST.

REAL ESTATE. REAL ESTATE.

The most convenient and accessible Office Building in New York
See map of all Transportation lines

Attractive
TOWER OFFICES
Bush Building
130 West 42nd St.
East of Times Square
BUSH TERMINAL
BUILDINGS CO.
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New Addition nearly complete makes available exceptional space in Tower for
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OFFICES—240 TO 2,000 SQUARE FEET
FLOORS—2,675 TO 10,550 SQUARE FEET

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AGENT AT BUILDING OR
18 East 41st St. Murray Hill 7100
OR YOUR OWN BROKER

Liggett Building
42nd ST. & MADISON AVE.

Ready May 1st
OFFICES — STORES

Entire office floors or parts of floors may now be leased from May 1st. Floor range from 7,850 to 18,500 sq. ft. Offices from 500 sq. ft. up.

FRED. T. LEY & COMPANY, *Builders*
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For Floor Plans, Rates, etc., apply to
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Renting and Managing Agent
12 East 44th St. Phone, Murray Hill 1100

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SAINT DENIS OFFICES

Broadway at Eleventh Street
UNPARALLELED TRANSIT FACILITIES
NO MANUFACTURING
A Dignified Modern Office Building
SINGLE OFFICES from $30 up.
Also several Suites of 3, 4, 5, 7 and 8 Rooms
ALL EXCEPTIONALLY LIGHT AND AIRY
SEVERAL WONDERFULLY LIGHT LARGE EXECUTIVE OFFICES
Renting Agent on Premises
(All Brokers Protected)
OPEN FOR INSPECTION.
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LOFTS NEAR Broadway
3,000 or 5,000 Sq. Ft. Spaces.
Excellent light, steam heat.
Large electric elevator.
ATTRACTIVE RENTALS
150 W. 52D ST. Phone 6356 Circle. Inquire in Store.

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326 FIFTH AVENUE
Between 32d and 33d Sts.
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One flight up, with show case display on street floor. Ideal for upstairs retail shop. Rent reasonable. Brokers protected. Apply Mr. Brody, c/o Indestructo Co., 330 Fifth Ave. Phone Pennsylvania 2126-2127.

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New 16 Story Building
15 West 37th St.
Adjoining 5th Ave.

Executive and Sales **OFFICES**
at $2.20 and up Per Net Sq. Ft.

Entire Floors 4,700 to 8,200 Sq. Ft.
Smaller Units of 800 Sq. Ft. and Upward
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6-Story Loft Building
25x100 Sprinklered
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Immediate Possession.
J. Edgar Leaycraft & Co.,
30 EAST 42D STREET

DESIRABLE STORE
TO LET.
2 E. 28th St., at 5th Ave.
SIZE 20x50. IMMEDIATE POSSESSION.
RULAND & WHITING-BENJAMIN CORPORATION,
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THE BORDEN BUILDING
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The discriminating tenant judges the desirability of an office building by its location, its abundance of light, the efficiency of its service, the completeness of its equipment and the character of its owner and tenants.

Institutions of standing are invited to inspect the new Borden Building.

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A Light, Cheerful, Conveniently Located Business Home

106 & 108 Hudson St.
Northwest Cor. Franklin St.
10 Stories
of most attractive space
4950 Sq. Ft. to Each Floor (gross)
Suitable for a Large Firm or Corporation
Possession Whenever Desired

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217 Broadway
Phone Barclay 4932
Full Commission to Brokers

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Come Out Today
Norwood Gardens and Arleigh
Ten Years' Tax Exemption
Fifteen minutes from Grand Central Subway Station.

FOR NORWOOD GARDENS take Ditmars Avenue train from Grand Central subway station to Grand Avenue station, and walk east three minutes.
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BY MOTOR, from Queensboro Bridge, follow left branch of elevated road to Grand Avenue for Norwood, and to Ditmars Avenue for Arleigh.
Houses Open for Inspection Daily, Including Sunday.
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We have now available
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One Suite 2215 Sq. Ft.
One Suite 1966 Sq. Ft.
Also a few Smaller Suites and Single Offices
Let us know your requirements.
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LOFT TO RENT
11,500 Sq. Feet
Suitable for Dresses, Waists, Etc.
HIGH CEILING
BEAUTIFUL SHOWROOM
IDEAL LOCATION
2 ENTRANCES—4th Av. & 25th St.
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42D ST.—FIFTH AVE.
$40 Per Month Upwards.
Large, Small, Single, Suites.
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SECOND FLOOR STORES
Facing on
TIMES SQUARE.
Having Large SHOW WINDOWS.
Exceptional advertising value.
Reasonable rent.
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64x100; 100% SPRINKLER
LARGE PLATE GLASS FLOOR WINDOWS.
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$3.00 PER SQ. FT. AND UP
ALSO STORES
FULL COMMISSION TO BROKERS
RENTING OFFICE IN BUILDING
45th ST. & BROADWAY
POSSESSION MAY 1st

PENN. TERMINAL BLDG.
7th Av., 30th to 31st St.
OFFICES FLOORS Salesrooms STORES
Moderate Rentals. No Manufacturing.
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25 West Broadway
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OFFICES AND SHOW ROOMS
Elevator, steam heat, sprinkler system
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Building, 45,000 sq. ft.; 1 story brick; daylight buildings; traveling crane; heat and power served; suitable storage or heavy manufacturing; long lease; early possession.
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17 West 44th St. Tel. Vanderbilt 5610, Ext. 7.

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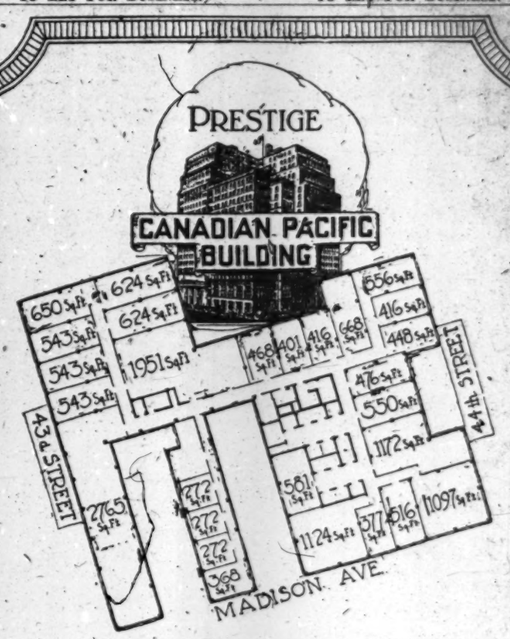

Floor Plan of Small Space Units, showing dimensions and unusual light

CANADIAN PACIFIC BUILDING
Madison Ave. *43d & 44th Sts.*

Offices—$3 *to* $4.50 per Sq. Ft.

Units from 275 sq. ft. to Entire 14th and 15th Floors of 22,000 sq. ft. each.

Third Floor, over CANADIAN PACIFIC EXECUTIVE OFFICES, 11,500 sq. ft. (36 windows), is available and very desirable.

A few northeast corner offices, shown on plan above (8 outside windows), 1,097 sq. ft., still available. Divide exceptionally well.

A few small offices at $1,000 per year (2 windows). They lay out advantageously into small offices.

Excellent light space for engineers, architects, lawyers and others desiring prominence in location. Unusual elevator service (14 elevators) and other conveniences for high class offices.

Corner Store Opposite The Biltmore

106 feet of show windows. Total area 2,000 sq. ft., connects by special elevator with desirable office space on 3rd and 4th floors.

The most prominent available BANK or RETAIL CORNER in the Grand Central zone.

Only highest class tenants acceptable.

Ready Before May 1st

Murray Hill 7820 **CUSHMAN & WAKEFIELD, INC.** 50 East 42d St.
Renting & Managing Agent
OR YOUR OWN BROKER
WILLIAM J. TAYLOR COMPANY, BUILDERS.

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Stores

FULTON AND GREENWICH STS.
S. E. corner
Two Stores 13 x 32 and 19 x 32

EIGHTH AVE. AND 58TH ST.
S. W. corner
Store on 8th Ave. adjoining corner
Size 11 x 30

N. W. COR. 59TH ST. & MAD. AVE.
2 Stores on 59th St. each 10 x 18

N. W. COR. 59TH ST. & 2D AVE.
"L" shaped Store
11 x 31 10 x 25

34TH ST., NEAR S. E. COR. 8TH AVE.
Size 10 x 24

N. W. COR. 125TH ST. AND 3RD AVE.
One Store 12 x 25
Three Stores 11 x 25
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Offices

SOUTH WHITEHALL ST.
at South Ferry Station
Whole Floors 3500 sq. ft.
Half Floors 1700 sq. ft.
Elevator

87-89 WILLIAM ST.
bet. John St. and Maiden Lane
3 Floors, 600 sq. ft. each

S. W. COR. 8TH AVE. AND 58TH ST.
1st Floor, 1800 sq. ft.
Plate Glass Show Windows

3D & 4TH FLOORS 1800 SQ. FT. EACH
Elevator

35 BROAD ST.
Suites and Single Offices
Elevator

212 B'WAY, COR. FULTON ST.
Offices from 325 to 675 sq. ft.
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299 MADISON AVE.
NORTHEAST cor. 41st St.
12 Story Modern Building
Suites 700 to 800 sq. ft.
Whole floors 1750 sq. ft.

UNITED CIGAR STORES CO.,
44 West 18th St. Phone Watkins 8000

Madison Ave. S. W. Cor. **40th St.**

Incomparable for Executive Offices

One Entire Corner Floor
5,400 Sq. Ft.—All Outside Rooms
Divided with handsome mahogany and glass partitions.
Modern Building, 12 Story, Ideally Located.
Appointments and surroundings will lend dignity and prestige to any firm locating here.

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From 200 Sq. Ft. to 1,500 Sq. Ft.

For rates, plans, etc., apply to

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BROADWAY WALL STREET
STORE 12x30
POSSESSION MAY 1ST.
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Phone Watkins 8000

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145 West 45th St.
Adjoining Broadway
Fireproof Office Building
Office Space
$3.00 per Sq. Ft. up
Large units from $2.00 up.
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38th & 39th Sts. (45 by 85 ft.)
21 YEAR LEASE
AARON'S, 808 6TH AVE.
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OFFICES AND SHOWROOMS
$2.50 square foot and up.
New building—fine light.
Immediate possession.
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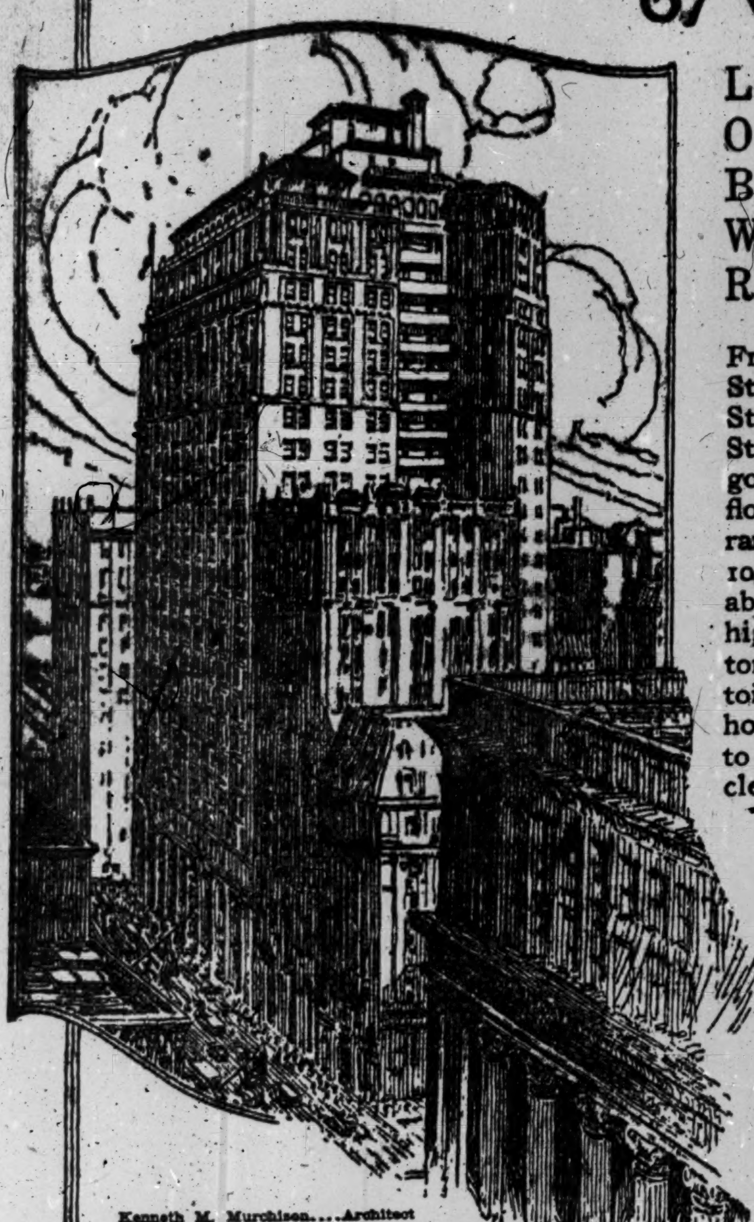
The New MUNSON Building

67 Wall Street



LOWEST RENTS OF ANY NEW BUILDING ON WALL STREET READY MAY 1, 1921

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Space on ground floor for banking purposes or other kindred business.

TRANSIT FACILITIES —The Wall Street Station of the Interborough West Side Subway and the Hanover Street Station of the Second and Third Avenue elevated railroad are one short block from the building.

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MUNSON STEAMSHIP LINE, Owner

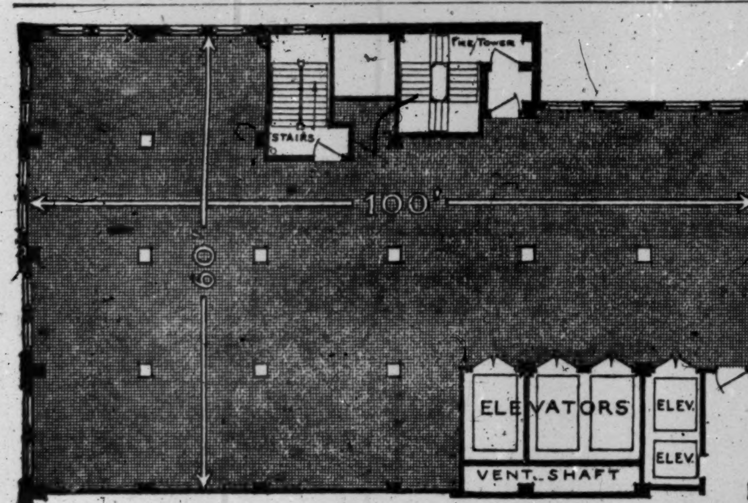
82 Beaver St., New York City

Applications For Space Should Be Made To

ALBERT B. ASHFORTH, Inc., Agent

12 East 44th Street and 14 Wall Street

New York City



3 Corner Spaces—5800 Sq. Ft. Each

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OPPOSITE POST OFFICE AND PENN'A STATION

16 big windows, flooding space with outside light. 14-foot ceilings, permitting construction of galleries for storage, filing, etc. 240 pounds floor capacity.

Centrally located, easily reached from any part of the city, convenient to all traffic connections. Immediate occupancy.

Agent, CROSS & BROWN CO.

Office on premises (Murray Hill 7100)

FULL COMMISSION TO BROKERS

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Ground Floor.

Office space wanted (whole or part) in active business section of Harlem. Must be well lighted and on or near 125th St.

W 1019 Times Annex

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FACTORIES

Any Size *Anywhere*

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NEW LISTINGS SOLICITED.

Business Established 1796.

GAILLARD REALTY CO.

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Bachelor Apartments

Pleasantly furnished rooms with bath, for permanent guests, $18 to $25 per week. Hotel service available. Moderate priced restaurant in building. Phone Bryant 9775.

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BACHELOR APARTMENTS

Furnished and Unfurnished.

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Westover Court, Times Sq. District. Suites of 2 or 3 rooms, bath, high class hotel and valet service. Meals if desired. See Resident Manager. Phone Bryant 5860.

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660 PARK AVE., Corner 67th St. BEAUTIFULLY FURNISHED, LIVING ROOM, BEDROOM AND BATH. ALL LARGE ROOMS, VERY LIGHT AND AIRY. FULL SERVICE INCLUDED. ALL MEALS IF DESIRED. ONE BLOCK FROM SUBWAY. APRIL 1 OR MAY 1 TO OCT. 1. RENT $250 PER MONTH. SUPT. ON PREMISES.

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THE CAPITOL APARTMENTS

223 West 52d Street

Cor. Broadway

High-Class Elevator Apartments

Newly Furnished.

Full Hotel Service

ONE AND TWO ROOMS AND BATH AT MODERATE RENTAL

References Required.

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12-Story Fireproof Building

2-3-4 ROOMS & BATH

FURNISHED & UNFURNISHED

Exceptionally Low Rentals

Excellent Restaurant, Maid Service.

Apply on premises, or

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2 and 3 Rooms

Only 5 Apartments Left

Rents $900 to $1,500

(with service, if desired)

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SOUTHEAST CORNER 96TH ST.

High-Class Elevator Apartment.

Seven and eight rooms, two baths.

Apply to Supt. or A. BRANDSTEIN,

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571 Park Ave.

S. E. Cor. 63rd St.

New, 14-story apartment house, ready in November.

Seventy apartments — forty to be sold—Average price, $6,500 a room.

No Mortgages

Large and small suites with Foyers and kitchens.

Hourly service.

Restaurant.

Close to Metropolitan, Knickerbocker, and Colony Clubs.

Apartments, if reserved now, can be arranged to suit purchasers.

McIntosh Cons. Corp.

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Vanderbilt 1310

Douglas L. Elliman & Co.

15 East 49th St.

Plaza 9200

OR YOUR OWN BROKER

Unfurnished—West Side.

The Lorington

1 WEST 70TH ST.

Location

Opposite Central Park.

Accessibility

"L" station 72d St. and Columbus Ave., subway station 72d St. and Broadway, bus and surface lines at the door.

Apartments

Of the highest class, complete in every detail.

Number of Rooms

10 and 11, 3 baths

Rents

$5,000 to $7,500.

Representative on premises.

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162 West 72d St.

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Bank Building Offices on 5th Ave.

At Side Street Rentals

Columbia Trust Building

5th Ave. and 34th St.

OFFICES & OFFICE FLOORS

FOR RENT

IMMEDIATE OCCUPANCY

HARRIS, VOUGHT & CO.

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RENTING OFFICE IN THE BUILDING

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FULL COMMISSION TO BROKERS

APARTMENTS FOR SALE OR TO LET.

Unfurnished—Queens.

Golf—Tennis—Playgrounds for Children — Interior of every square block a restricted private park, beautifully planted.

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Now Ready for Occupancy

4, 5 & 6 ROOMS

ALL OUTSIDE ROOMS

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Your present rent will buy an apartment on the Jackson Heights Plan if you are paying $100 to $150 a month; with a small initial payment, balance same as rent.

Visit Jackson Heights To-day

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Full information on application.

The Queensboro Corporation

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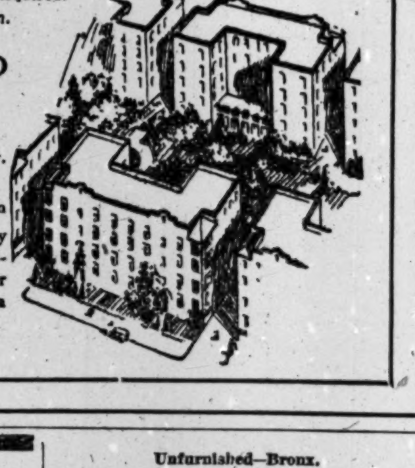
Opp. 25th St. Subway Station

To visit Jackson Heights by most convenient route take Subway to Grand Central, transfer to Queensboro Subway (Corona Line) to 25th St. Station.



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JUST COMPLETED

The Wheeler & Van Loo

559-565 W. 188th St.

Near 191st Subway Station

5th Ave. Bus Passes Property

3-4 ROOMS, $75-$95

Rental Representative on Premises.

F. J. McMAHON CO., Agents

1438 St. Nicholas Av., corner 182nd St.

Phone Wadsworth 8910

3-4-5 ROOMS & BATH

Complete Kitchens.

61 WEST 74TH ST.

Elevator apartment; new, modern and up to date; ready for occupancy.

One 8 room apt., suitable for physician.

Rents $1,500 to $2,600.

SLAWSON & HOBBS,

162 West 72d St.

Modern Apartment, 263 W. 70th St.

Ready April First

2 ROOMS Kitchenette, Bath

Ewing, Bacon & Henry 101 Park Ave. Murray Hill 2500

Unfurnished—Bronx.

MELROSE COURTS GARDEN APARTMENTS

One-third Rented.

163D ST. and TELLER AVE.

One block from N. Y. Central Melrose station, 2 blocks north of 161st St. crosstown.

4, 5, 6 & 7 ROOMS, $88 to $147

Apply on premises,

NIEWENHOUS REALTY CORP.

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APPLICATIONS ACCEPTED, 1ST AND 2D MORTGAGES, MANHATTAN OR BRONX REAL ESTATE. BILTMORE REALTY CORP., TIMES BLDG. BRYANT 1527-7738.

MONEY TO LOAN—MANHATTAN, BRONX. Brooke & Georger, 29 W. 34th. Fitzroy 1880. Mortgage Negotiations Since 1869. $100,000 for first mortgages; will divide. Oppenheimer, 540 Bergen Av. (cor. 149h.).

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BARGAINS—Radiation, pipe, valves, new and used hardware, lumber, doors, windows, roll roofing, corrugated asbestos sheets, plaster board, prompt delivery. Lewis Wrecking Co., Pelham Bay Naval Station. 'Phone 1313 Westchester.

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55 cents a line.

Manhattan—For Sale or To Let.

55TH ST., 56 EAST (Madison and Park Avs.)—Four-story and basement with four-story extension; possession arranged. Pease & Elliman, 340 Madison Av., Murray Hill 6200.

55TH ST., EAST (between Madison and Park Avs.)—Small dwelling for sale, on favorable terms; possession at once. WM. A. WHITE & SONS, 46 Cedar St. Tel. 5700 John.

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FURNISHED house, West 70s; 14 rooms, 4 baths; electricity; 3 years' straight lease; income $700 per month; sacrifice $3,500; terms. McGrath & Warren, 5 Columbus Circle.

$4,000 cash each buys three five-story double flats, 100 feet from 5th Av. and Central Park; rent $12,000; five-year first mortgages. Miller & Co., 898 8th Av.

WILL buy or lease building two or more stories, 50 or 100x100, in Manhattan or Bronx; must have heat and elevator. F. D., 166 Times.

ESTATE will sacrifice 3 choice lots in Dyckman section, 202d St. Edmund M. Brennan Corp., 11 East 56th St. Plaza 7604, 5118.

TWO-FAMILY DWELLING, 450 West 153d; 3 story and basement brick dwelling, newly decorated, 10 rooms, 2 baths, electric light, nice rear porch; immediate possession of entire house; price $14,000; cash $4,500. Keys at Ryan & Co., 142 West 125th.

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81ST ST., EAST—Between Park and Lexington Avs., for sale, 3 and basement; all improvements. H. M. Lewis, 189 Montague St. Main 808.

LENOX AV.—25-foot apartment, with stores, 2-6's, all improvements; splendid condition; real bargain for quick sale. Ernest T. Bower, 271 West 125th.

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GROUND value, 303 West 89th; 3 stories, 11 rooms, 2 baths; electric light, parquet floors; easy terms; caretaker.

153 WATTS ST., between West and Washington Sts., near vehicular tunnel to Jersey; small three-story building; possession April. Owner, Samuel Kilpatrick, 149 Broadway.

NO. 394 WATER ST., between Oliver St. and Catharine Slip, three-story brick building, $6,500. Samuel Kilpatrick, 149 Broadway. Tel. Cortlandt 3403.

121ST—3-story dwelling, fine condition and location; immediate occupancy; real bargain. Ernest T. Bower, 271 West 125th.

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ATTENTION—LARGE PROFITS.

Near Broadway; 10-story apartment house; rents over $52,000; leased to one party for $58,000 yearly, with cash security; expenses on lease $17,000; price $240,000.

Fine Broadway corner; large frontage and lot of stores; rents $80,500, which will be considerably more soon; expenses $34,000; price $470,000.

Desirable apartment house with small apartments, convenient to Broadway-103d St.; rents $13,500; expenses $4,800; price $65,000.

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Desirable corner elevator apartment house; rents $45,000; price $260,000.

Also other bargains, large and small. Send for list.

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TODAY'S BEST OFFERINGS.

50th St., East—12 rooms, 1 bath; 3-story brownstone; plot 18x100; electric light, parquet floors; price $17,000; terms.

57th St. East—3-story and basement brownstone, between 1st and 2d Avs.; lot 22x100; 18 rooms, 3 baths, 3 toilets; electricity; price $25,000; terms.

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EDMUND M. BRENNAN CORP.,

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264 WEST 93D ST. (Between Broadway and West End Av.)—19x100, 5-story American basement, 3 bathrooms, 2 story, butler's pantry and bathroom extension, hardwood floors and electric light; modern in every way; immediate possession; seen any day between 10-5. Joseph G. Abramson, 46 West 46th St. Tel. Bryant 4094.

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Immediate possession.

Price $18,000. Terms.

Room 602, 198 Broadway.

Phone Cortlandt 2699.

ATTENTION SPECULATOR, Business Men—(No lease); cheapest store property in New York, 3d Av., 73d St., corner and adjoining house, 51x80; sacrifed for $55,000 (appraised at $60,000); terms to suit; quick profit realized. Wolff, 1,192 Lexington Av. (81st St.).

ATTENTION! Your gain if bargain is appreciated; West Bronx, modern, 50 ft., walk-up; rents, $14,000; price attractive; also 3-family dwelling; Bedford Park section; steam heat, electric light; price, $17,000, $4,000 cash. J. H. RIBETH, 3,807 Broadway. Audubon 8707.

130-132 EAST 79TH ST.

19x102.8 each, two 4-story and basement, with 2-story extensions; immediate possession; will sell together or separately; plans for American basements at our office. Pease & Elliman, 340 Madison Av. Murray Hill 6200.

34 EAST 81ST ST.

Five-story American basement; three baths; large extension; hardwood floors and electric light; immediate possession; seen any day, between 2 and 3. Pease & Elliman, 340 Madison Av., Murray Hill 6200.

BARGAIN TO QUICK BUYER.

Private house, West 98th St., for sale; 4 stories, 10 rooms, 2 baths; steam heat; $5,000 cash required; price $11,000.

EARLE & CALHOUN,

5116 Col. 212 West 72d St.

WASHINGTON HEIGHTS—Elevator and walk-up apartment; 1 and 2 family houses; terms. Harris Exchange, Times Bldg. Bryant 310.

Bronx—For Sale or To Let.

HOUSE, brick, 11 rooms, 2 baths, concrete garage for 2 cars, in exclusive residential section of the Bronx, 2,194 University Av.; can be seen by appointment only. Daniel W. Coughlin. Telephone Tremont 2222.

FIVE-STORY flat house, opposite New York Central Melrose station; price right; net profit over $5,000. 369 East 162d St. Apt. 2B.

CAULDWELL AV., 841 (near 160th)—Three story, 2 family house, 13 rooms, 2 baths, hot water heat, electric light; driveway; $14,000. Owner premises. Melrose 1251.

TWO-FAMILY house, University Heights; all improvements; price $13,000. Hayden & Co., 348 West 145th.

Brooklyn—For Sale or To Let.

BIG BARGAIN, 11-room house, 60x100, latest improvements; immediate possession; furniture optional; suitable for doctor, dentist; price $17,500; first mortgage $7,000; terms to suit; agents protected. Phone Blythbourne 2461. Address Deutsch, 5,211 13th Av., Brooklyn.

$50 coupled with real desire will start you on that home of your own, in highly restricted Flatbush section. For full information write Mr. Bertagnoli, 957 Broadway, Brooklyn, 3d floor.

ONE and two family houses in refined Flatbush section; prices reasonable; terms. Harris Exchange, Times Building. Bryant 310.

FLATBUSH—Stucco 2-family, latest improvements; 2-car garage. Write for particulars, Owner, 1584 East 9th St., Brooklyn.

Queens—For Sale or To Let.

FOR SALE—Unusually attractive all year home; new Colonial brick dwelling, with garage; first floor has large living room, dining room, kitchen, extra toilet and laundry in basement; second floor 3 bedrooms, tiled bath; interior finished throughout in white enamel woodwork and mahogany finished doors; parquet floors throughout; hot water heat, gas, electricity, sewer, &c.; restricted section; ten years' tax exemption; 5 minutes' walk to large park and bathing, 1 block express station, 15 minutes Grand Central, 5 cent fare; $2,500 cash required, balance on terms. For plan and photo call, write or phone J. S. Withers, 52 Vanderbilt Av., New York, Room 1314. Phone Vanderbilt 9484.

FOREST HILLS GARDENS, 30 Olive Place. Corner plot, 91x93, irregular; 3-story detached brick residence, consisting 10 rooms, 3 baths, all improvements; will consider selling or renting; furnished or unfurnished. Pease & Elliman, 340 Madison Av. Tel. Murray Hill 6200.

NEW HOUSES.

$12,500 2 family frame, 11 rooms, 2 baths; electric, parquet, tile bath and kitchen; 2 steam plants, shower, sewer; upper and lower porches; driveway; cash $3,000. Walter Reider, 93-13 Jamaica Av., near Woodhaven Boulevard. Phone 1290 Richmond Hill.

SEMI-BUNGALOW, 8 rooms, bath, open fireplace, hardwood trim, floors, &c.; sewer, water, gas, electricity; 30 minutes Penn Station; privilege private bathing beach; price and terms reasonable. Stephenson, Room 207, 200 West 34th St. Longacre 4899.

NEW MODEL one-fam. home, Woodhaven. NO TAXES 10 YEARS. Six room, bath, driveway; cash, $1,000 up. Tel. Bushman, Richmond Hill 3824.

FOREST HILLS—Ten-room house, corner Boulevard plot; 100 feet front; all improvements. W. C. Reeves & Co., 119 Lexington Av., City.

SUBURBAN REAL ESTATE

55 cents a line.

Westchester—For Sale or To Let.

WESTCHESTER COUNTY—Handsome home, brick and stucco, large garden, tennis court and garage, 8 minutes' walk from station; 30 minutes from Grand Central; eleven rooms, sun parlor, 2 baths, splendid condition; $33,000, entirely furnished $5,000 more. Would exchange for other property or securities. Send for photographs. Z 2133 Times Annex.

WHITE PLAINS—Genuine sacrifice, former residence of Richard Croker; located on Harrison Av., near Westchester Av., opposite Harriman estate; parquet floors throughout; steam heat, electricity; large porches on two sides; beautiful grounds; price $15,000. Rieser, owner, 28th St. and 1st Av.

HOMES to suit your taste, ALL SITES of rare beauty, at reasonable prices; 30 minutes from Grand Central Station; office on property; Yonkers Av. and Dunwoodie St.; Harlem train to Mt. Vernon, go west on Yonkers Av. car (7 minutes). Midland Jerome Co., Inc., Yonkers.

A BIG BARGAIN AT LARCHMONT.

8 minutes from station; house 10 rooms, 2 baths; slate roof; excellent condition; garage; plot 100x175; immediate possession; asking $17,500; we have many other houses for sale. OLCOTT & EGGER, 51 East 42d St., New York. Tel. Murray Hill 2326.

LARCHMONT ON SOUND.

An all-year house with wonderful view of water near beach, fine big living room with fireplace, 5 master sleeping rooms, 3 baths, hot water heat; can be bought completely furnished for $24,000. Inquire S. Van Deusen, Pelham Manor. Phone 1162 Pelham.

FOR SALE—New distinctive Colonial dwelling, 7 rooms, 3 baths; beautifully decorated; ¼-acre plot; garage; magnificent shade trees; 30 minutes from Grand Central; price $25,000, terms arranged. Herkimer, Inc., 25 West 43d St., N. Y. Tel. Murray Hill 0789.

$600 BUYS building plot, water, sewers, gas, electric lights and macadam streets; 20 minutes out, Harlem R. R.; money loaned to build; free title by Lawyers' Title and Trust Co. Zangerle, 2,036 5th Av.

GOOD VALUE AT $13,500.

Modern home, four rooms, first floor, four master bedrooms, steam, electricity, tile bath, hardwood floors, $5,000 cash. McClellan & Co., Inc., Mount Vernon, N. Y.

MODERN HOUSE, 10 rooms, 2 baths; big lot; hot-water heat; near depot; 50 minutes out; BARGAIN; $4,000 cash, $13,000 on mortgage. Mr. Mullaly, 18 East 41st St., Room 902. Vanderbilt 350.

HOUSE BARGAIN—Modern, 7 rooms, bath; nice porch; river view; near Hastings station, yacht and tennis club; price $7,000. Duross, 261 Broadway. Barclay 5734.

YONKERS—New cottages, 6 rooms; convenient schools; trolley station; reasonable terms; $9,500, $12,500. Mulligan, 30 E. 42d.

YONKERS—Rare bargain, 10 rooms, 778 North Broadway; $14,000. Richmond, Warburton Bldg.

PARK HILL, Yonkers—Wonderful opportunity for builders; 62x123; $5,000. Malkiel, 116 Nassau St.

Long Island—For Sale or To Let.

WATER FRONT HOME at tremendous bargain; 20 miles from Penn. Sta., N. Y. City, 48 trains daily; 300 ft. actual water frontage; best of boating, fishing, salt water bathing and shooting in season close by and easy of acces; old Colonial type of gentleman's suburban farm house with 15 rooms, 2 baths; large garage and stable; fruit trees and splendid garden; every city convenience, including hot water, electric light and gas; beautiful residential section; best reasons for selling; $25,000 total price; very easy terms arranged. Private Owner, Post Office Box 564, City Hall Sta., New York City.

LYNBROOK, L. I.—We have 50 houses of various types, all sections of this community, from $4,500 to $25,000; inspection invited; office near depot, open daily 9 to 6, Sunday 2 to 6. Thos. F. O'Connor, Inc., 47 Atlantic Av., Lynbrook. Established 1899.

HAVE several bargains in suburban houses of the better class for sale, Westchester and Long Island; quick action necessary; no agents; prices from $10,000 to $35,000. For particulars write Gompper, 235 West 4th St., New York.

SEVERAL TRACTS on North Shore, suitable for development; golf club or residential purposes; at exceedingly low prices; from Flushing to Roslyn. S. Osgood Pell & Co., 17 West 44th St.

ATTRACTIVE COLONIAL HOME, 9 large rooms, 2 baths, plot 80x100; modern in every respect; garage; 28 minutes to N. Y.; price right. H. G. Robinson, 47 West 34th St. Fitzroy 6896.

FINE 2-FAMILY HOUSE

at Hempstead; 2 blocks from station; large plot, commanding location; owner will sacrifice; $7,000 cash required. D. F. Miller, Room 305, 1 West 34th St. Tel. Fitz Roy 5250.

LONG BEACH, WEST—Bungalow, well located, for sale, $2,100. K. Blanc, 326 Livingston St., Brooklyn. Phone Nevins 2371.

FLUSHING (Broadway, Murray Hill Sections)—Desirable detached houses; reasonable prices. B. C. Vorzimer, 220 West 42d St. Bryant 9253.

FLUSHING TO PORT WASHINGTON.

Better class houses; 6 rooms, 1 bath to 15 rooms, 5 baths; $9,000 to $55,000. E. G. Snyder, 1 West 34th St. Fitzroy 2270.

FLUSHING'S BEST SECTION—LEASE, furnished, or sell, 12 rooms, 3 baths, large corner plot; rent 2 or more years. E. G. Snyder, 1 West 34th St. Fitzroy 2270.

FOREST HILLS GARDENS — Corner plot; free and clear; for sale or exchange. F 741 Times Downtown.

FOREST HILLS GARDENS—7-room stucco house at a bargain. Louis P. Dowdney, Rector 1163.

New York State—For Sale or To Let.

BERKSHIRE PROPERTIES.

LIST FOR THE COMING SEASON.

G. F. ARCHER,

REAL ESTATE.

10 E. 43D ST. PHONE VANDERBILT 5084.

REAL VALUE—ROCKLAND COUNTY.

Semi-bungalow (stucco over hollow tile), 6 large rooms, attic and bath, spacious porch, open fireplace; just decorated; open plumbing, steam heat, electric light; garage; large plot; $8,000; near station; very desirable.

HAYES & KAHLBAUM,

Nanuet, N. Y. Tel. Nanuet 113.

New Jersey—For Sale or To Let.

A LITTLE GEM.

Five rooms, open attic, every modern convenience, finest plumbing, exquisitely decorated; spacious garage, chicken house, plenty of fruit, berries; one acre; Northern New Jersey; 5 minutes to station; $7,500.

HAYES & KAHLBAUM,

Nanuet, N. Y. Telephone 113 Nanuet.

I HAVE SOLD TWO

of the four special bargain homes I offered last week in Plainfield; on Friday I found another on a high-class corner, very large plot, for $11,000; that is finding money if you know what paint and paper will do; such values call for action. Telephone Beekman 2596. Howard Goldsmith, 63 Park Row.

NEW HOUSES.

Just completed, ready for occupancy, 30 minutes from Hudson Terminal, 6 and 7 rooms, bath, steam heat, large living room; all improvements, sewer, water, gas, electricity; three minutes to station; on large plots; prices, $8,300 to $10,000; 20 per cent. cash, balance on terms to suit; a few very desirable plots for sale. Frank Miller, 13 Park Row. Tel. Barclay 8685.

A VILLAGE FARM, near Ridgewood; convenient express station; long low-type house, nine rooms; all improvements; large shade trees; outbuildings; eight acres; garden, fruit, berries, asparagus; spring brook, trout pool. See photographs.

S. S. WALSTRUM-GORDON & FORMAN.

120 Broadway, N. Y. C. Ridgewood, N. J.

Tel. Rector 7718. Tel. 555.

$7,000 (full price) buys beautiful Craftsman home, six rooms, tiled bath, gas, electricity, steam heat, parquet floors, white enamel trim, handsome fixtures; improved street, private section; suitable terms; call today. Hallberg, Ridgefield Park, N. J. Office opposite station. Telephone Hackensack 1490.

RAHWAY — Leaving town; will sell exceptionally modern six-room, bath and attic, stucco residence, hot water heat, gas kitchen, handsome electric fixtures, oak floors, chestnut trim, porch copper screens, tile bathroom; garage; plot 50x110. See A. Weitz, Agent, opposite station, Rahway.

$4,800 HOUSES.

Six rooms and bath, full size cellar; Summer delivery; $200 down, balance monthly; best hill section of New Jersey; 20 minutes out; trolley and 2 railroad stations; plot 50x100; $300 up. Commonwealth Bldg. Co., 50 Church St., Room 178.

A DELIGHTFUL home, easy housekeeping, hills Northern New Jersey; 42 minutes Manhattan; seven rooms, tiled bathroom, parquet floors, steam heat, every improvement; moderate price, easiest terms. Asahel Chapin, 52 Broadway.

FORT LEE factory building, size 40x90, plot 170x220; about 12,000 sq. ft. floor space, boilers, elevator, electric light, sprinkler system, centrally located; price $12,000; great bargain; worth double. Postmaster, West Fort Lee, N. J.

AT MOUNTAIN STATION, South Orange—New Colonial 8-room house, all improvements; $21,500, on especially easy terms. O. S. Thompson, 257 4th Av., New York. Telephone 3163 Gramercy.

RESIDENCE, large, fine, all improvements, one of the best in Bergen County; large garden; wonderful location; worth seeing; high elevation; 30 minutes from New York; will sacrifice. Hergesell, Wood-Ridge, N. J.

GRANTWOOD — Opposite 123d St.; 7-room, hollow-tile, stucco, asbestos roof, copper gutters, open fireplace, hot-water heat, screens; every improvement; owner going abroad. Joyce, 233 Columbia Av. Phone Cliffside 498.

COMMUTERS—1¼ acres; brook, fruit, 8 rooms and bath; all improvements; chicken houses; large garage, express commutation service. $6,500. Frank Stevens, Ridgewood, N. J.

NETHERWOOD—Residence, 6 rooms, bath, steam heat, all improvements; plot 50x190; near station; $6,400, terms. Special list nearby homes. R. A. Schur, 26 Cortlandt St.

TENAFLY—Handsome modern homes, latest improvements, $5,000 to $30,000. YOUNG, opposite station.

BARGAIN—Desirable dwelling, hollow tile construction; 3-car garage. Cornish, Englewood, N. J.

RUTHERFORD — Write for free list of houses. Van Winkle Co., Rutherford, N. J.

Connecticut—For Sale or To Let.

SUBSTANTIALLY built, attractive house at East Haddam, Conn., overlooking Connecticut River; comfortably furnished; living room, library, dining room, kitchen, five sleeping rooms, bathroom and toilet, servants' bedroom, laundry, workshop, butler's pantry, barn, running water, good supply; price $6,500. WYKES, 43 Cedar St., New York.

REAL ESTATE FOR EXCHANGE.

AT RIDGEWOOD — Suburban home of 13 rooms, 4 baths, hot water heat, every improvement; 2½ acres; lawn, garden, shade, shrubbery; best location; wants city income. S. S. Walstrum-Gordon & Forman, 120 Broadway, New York City. Tel. Rector 7718.

100x115 VACANT; West Bronx; equity $10,000; what's offered? Sharum, 170 Broadway.

REAL ESTATE WANTED.

City Property.

APARTMENT house, 10-family, more or less; must have all improvements; no raw prices considered. Send full particulars. Zimmerman, World Bldg. Beekman 8386.

WANTED—Two-family house, 10-12 rooms, all improvements; Bronx or Flatbush; quick possession; about $8,000; principals only. B 166 Times.

REAL ESTATE WANTED.

City Property.

A RELIABLE sales organization is in the market for sales contract on vacant improved property; would prefer large tract; write giving full particulars of property. B 113 Times.

PRIVATE HOUSE, small, 50th to 86th St., Lexington to 3d Av., not over $25,000; early possession. S. Osgood Pell & Co., 17 West 44th St.

Country Property.

I WANT to buy five or six room bungalow, with garage or side entrance, within 30 minutes commuting; state full particulars, lowest cash payment and terms for balance. C 367 Times.

BUILDER wants 10 to 100 lots along Westchester Av. or White Plains subway; estate that wants property developed for model one-family houses. Pederson, Builder, 509 Willis Av. Tel. Melrose 876.

LEASE 5, 6 room house, improvements, not over hour from Times Square; ground for garden; might buy within year if satisfactory. Box 156, River Edge, N. J., or telephone Bryant 6483.

WANTED to rent, 15th April, house, Pelham Heights, near station, 4 rooms and 2 baths on second; hundred foot front; garage; first class condition; 3 adults. Z 2143 Times Annex.

HOUSE wanted, modern improvements; $1,000 down, balance monthly. F 682 Times Downtown.

WANTED—150-room hotel, Atlantic City; at once. Beers, 152 4th Av.

SUMMER HOMES—Sale or Let.

Long Island.

LONG BEACH REALTY CO.—Cottages for sale or rent. NASSAU HOTEL BLDG.

Westchester County.

TO RENT, furnished, for Summer months, about May 15 to Sept. 15, roomy house, ten rooms, three baths, three piazzas, ½ acre of land, garage; one-half hour from 42d St., in Westchester County; 4 minutes walk from station, on hill-top; exclusive neighborhood. W 922 Times Downtown.

Summer Homes Wanted.

WANTED, for Summer season, 5-room furnished bungalow, near water; rental about $300; give full particulars. Z 2135 Times Annex.

WANTED—Small furnished cottage or bungalow on water, commuting distance of New York; from June to Sept. W 351 Times.

FARMS.

Connecticut—For Sale or To Let.

SIX ACRES, 5 tillable, fruit trees; good house, 7 rooms, with all improvements; barn, 3 hen houses, pig house; 5 minutes walk from railroad station; can commute to New York City; price $8,500, cash $1,500. Clark & Son, 1,024 Main St., Bridgeport, Conn.

Virginia.—For Sale or To Let.

HOMESEEKERS—Send for Virginia farm list. Dept. 254, Emporia, Va.

TO LET FOR BUSINESS.

STORES & LOFTS.

suitable for offices, showrooms, light manufacturing; exceptionally light; 1,200 sq. ft. units; modern elevator building; reasonable; inspection invited.

686-688 LEXINGTON AV.,

NEAR 57TH ST.

OFFICES TO RENT.

All principal buildings in Grand Central zone; small offices of 500 square feet, some partitioned and furnished; telephones installed; also large spaces and entire floors. Bauer, Millbank & Molloy, 51 East 42d St. Tel. Murray Hill 1936.

17 WARREN ST., Near Broadway.

For rent, offices and show rooms, 2 upper floors, 25x70 each; together or separately; building completely reconstructed, elevator, &c.; immediate possession. R. B. ITTELSON, 160 Broadway. Telephone Cortlandt 0567, or your own broker.

EXPORT DISTRICT.

Unusually fine light offices in large, brand new modern building, near Custom House; very desirable offices to rent at $2.75 a square foot; offices on upper floors overlook East and North Rivers and the bay. Chester D. Clark, 42 Broadway. Broad 5066.

150 READE ST.

STORE, BASEMENT AND 10,000 SQUARE FEET LOFT SPACE, ALL PIPED FOR REFRIGERATION. W. E. FINN, 165 BROADWAY.

EXCEPTIONALLY LIGHT CORNER OFFICE.

Modern Liberty St. Office Building; 1,000 SQ. FT.; VERY ATTRACTIVE. Possession now; reasonable rents.

F. E. STURGIS. E. W. LYON.

14 Wall St. Rector 8375.

GREENE ST., 33-35,

NORTHWEST CORNER GRAND ST.

FIRST LOFT, 65x100;

Heat and Elevator.

WM. C. WALKER'S SONS,

299 Broadway, New York.

TO LET, suite of offices, about 500 ft., located on West 46th St., between 6th and 7th Avs.; telephone connection; month to month, or lease; will rent part or all. Room 324, 522 5th Av. Phone Murray Hill 1962.

TO LET, EXTRA LARGE STORE, BROADWAY'S BUSIEST BLOCK, ABOUT 4,000 SQUARE FEET. ANY BUSINESS. 2,626 BROADWAY, 99TH ST. APPLY WELTON, 533 WEST 47TH ST.

ATTRACTIVE OFFICES & SHOWROOMS.

1 W. 34th St., 150-1,200 sq. ft.; poss. May 1.

171 MADISON AV., COR. 33D ST.

Possession at once, 415-1,600 sq. ft.

Possession May 1, 1,400 to 3,000 sq. ft.

S. Wilchins, 1 West 34th. Fitzroy 3980.

OFFICES, SHOWROOMS, 2D FLOOR STORE,

30 EAST 23D ST.

25x100 feet. Reasonable rent.

STEWART FORSHAY,

30 East 42d St. Tel. Vanderbilt 2371.

Full Commission to Brokers.

28TH ST. (northwest corner 1st Av.)—Three lofts, each containing about 7,500 square feet; light on four sides; steam power and electricity; sprinklers; large elevator; immediate possession. Owner on premises. Rieser.

EXCEPTIONALLY light offices and desk room for rent; near Pennsylvania Station and Hotel; small and medium sized; furnished or unfurnished; prices $30 to $85 per month; phone and stenographic service furnished if desired. Sixth floor, 134 West 32d.

BROADWAY OFFICE.

Private entrance, with desk and telephone service; splendid light; 170 square feet; also 114 square feet, with desk and telephone service; both rooms adjoining. 395 Broadway, Room 1407.

SPACE TO RENT in high-class ladies' tailoring establishment; desirable location; suitable dressmaker, furrier or corsetierre; large workroom, beautiful parlor and fitting room; rent moderate. B. Greenstein, 4 East 46th St.

MADISON AV. (Near 48th)—Large room, with large reception hall and private staircase; 7 rooms, with all improvements; suitable physician, studio, dressmaker or other high-class purposes. Irving Bachrach, 74 East 92d. Lenox 2044, or your own broker.

MR. PRINTER.

In heart of downtown printing district; well lighted loft; 1,800 sq. ft.; elevator. Inquire 29 Beekman St.

OFFICE SPACE, sublease in Metropolitan Building, about 1,500 sq. ft., light three sides; excellent light; possession immediate; reasonable rent. (12743.)

GEO. R. READ & CO., 3 East 35th St.

EXCEPTIONAL private offices, large or small, furnished to suit; separate; phones; full stenographic service; elevator; immediate possession; $60 up. 1,755 Broadway, 56th, fifth floor.

EXCEPTIONAL opportunity; will sublet 3,000 square feet, beautiful light loft for manufacturing or storage; very reasonable. Cromo-tor, 182 Locust Av., foot 136th St., Bronx, New York.

DESIRABLE OFFICES, small suites, three rooms and single office, one room, together if desired; 5th Av., corner 26th St., overlooking Madison Square Park; rent reasonable. Phone Madison Square 642.

LOFT TO LEASE,

on the second floor of 74 Greenwich St., near Rector St., 25x100, freight elevator; immediate possession; long lease. J. Braunstein, Bowling Green 6055.

SMALL OFFICE TO LET.

IMPORTERS AND TRADERS BUILDING,

24-26 STONE ST.,

THROUGH TO 59-61 PEARL ST.

Adjoining Broadway. Phone Broad 4701.

FOR RENT, two connecting offices, 17 West 42d St.; lease expires April, 1922; with or without furniture; low rent. Communicate, phone or letter, with S. C. Harris, Hotel Belmont, March 16.

GUARANTY TRUST BLDG., 44th & 5th Av. 800 square feet, and other desirable units in vicinity, available now or May 1.

BILTMORE REALTY CORP., Times Bldg.

PHONE BRYANT 7738-1527.

CANDLER BLDG., 220 West 42d St.—Desirable furnished office in suite; use reception room, telephone, typewriter; will share stenographer. Suite 1903. Phone Bryant 3264, 3265. Call between 11 and 2.

EXCELLENTLY located office Flatiron Bldg.; will dispose of lease or divide with separate entrance; ample telephone equipment. Phone Ashland 7897.

TO LET FOR BUSINESS.

EXCEPTIONAL SMALL STORES.
57TH ST., WEST OF 5TH AV.—Remarkable store, 9x20; can be subleased for 1½ years, $250 month; immediate occupancy.
6TH AV., CORNER—About 12x20; would make wonderful drug or cigar store; busiest corner theatrical district; five years' lease; $5,000 year.
136TH ST. AND BROADWAY, 8x20, suitable for drink stand, bootblack or any small business; long lease; $150 month.
6TH AV. CORNER, between 42d and 50th; large store, ten years' lease, $7,000 year, suitable for restaurant or any high-class business; may be divided into four small stores, making corner store 12x22 rent free.
5TH AV. CORNER, near Waldorf; sublease for 11 years at $10,000 year.
45TH ST., EAST OF BROADWAY—Two wonderful new stores, 20x50, ground floor, $4,500 year; second floor, 20x100, $4,000 year; finest light and show windows in town; long lease.
Other stores, lofts and offices in this section at underwriters' prices.
TERMINAL REALTY COMPANY.
507 5th Av. Murray Hill 5022.

OFFICES—STORES—LOFTS.
GRAND CENTRAL ZONE.
If you contemplate locating in this vicinity, let us know your requirements; our lists include the best spaces in this location for all business.
TERMINAL REALTY COMPANY.
507 5th Av. Murray Hill 5022.

WILL SUBLET, in Times Square section, suite about 800 sq. ft., consisting of six private offices, reception room, completely furnished, telephone, typewriter. Box J, care Ander Agency, 25 West 42d.

ABOUT 300 sq. ft. of office space to let with option of store room; use of telephone; reasonable rental. T. P. Walls, 25 Leonard St.

LOFTS, 5,000-7,000 SQ. FT., 100 per cent. sprinklered; midtown sections. BILTMORE REALTY CORP., TIMES BLDG. BRYANT 7738-1527.

DESIRABLE OFFICES, available now or May 1, 42d St. and Broadway. BILTMORE REALTY CORPORATION, TIMES BLDG. BRYANT 1527-7738.

TWO OR THREE attractively furnished offices on 5th Av. and 26th St. to rent to reputable tenants; telephone and own private entrance. Call 607, 220 5th Av.

TO RENT—Mahogany furnished office, approximately 1,000 feet; immediate possession; low rental. Room 206, 302 Broadway. Worth 6480.

270-272 PEARL ST., NEAR FULTON. Store and basement, 30x86; fourth loft, 30x68; roof pent house, 16x53; elevator, heat. Loughlin Bros., 1 Platt St., or your broker.

5TH AV. (near 4?th St.)—Part of loft, including front window; one flight up; ideal for retail showroom; immediate possession. Murray Hill 1870.

DESK ROOM, $20; private office, $30; also mail privilege, $5 monthly; telephone attendant; excellent service. Call Stuyvesant 8131. 59 4th Av., opposite Wanamaker's.

STORE to rent, 83 Barclay St., good for druggist or auto supplies, cigar store or any retail business; also offices, desk room on third floor. D. J. Barry.

BROADWAY, 487 (Corner Broome St.)—Fine light offices, 200 square feet up. Apply at building or F. J. Guilfoyle & Co., 165 Broadway. Tel. Cortlandt 7475.

OFFICES, LOFTS, WAREHOUSES, SHOW-ROOMS; ALL SECTIONS. J. CLARENCE DAVIES, 32 NASSAU ST., JOHN 1171; 51 EAST 42D ST., VANDERBILT 9175.

CORNER loft, 2,000 feet; all light; either one or five lofts, reasonable rent; possession. For particulars apply H. C. Forbes, 66 Broadway. Rector 0747.

TO RENT, two floors in Grand Central zone; good light; about 600 feet each floor; steam heat and electricity; newly renovated; $900 and $1,000 per floor. 214 East 45th St.

TOP LOFT to let, fine light, size 25x100; rent $900; electric hoist; 426 Broome St., between Broadway and Lafayette St. ROBERT E. BONSALL, 261 BROADWAY.

OFFICES—Two large, fine offices in the Tribune Building; fine light; $150. Call Room 925, 154 Nassau St., or phone Coney Island 1862.

PRIVATE office, light, cheerful, new building, 1,819 Broadway, Room 802, Columbus Circle, stenographer and telephone; $70. Columbus 3945.

DESIRABLE furnished office, Times Square; excellent light; telephone installed; about 500 feet; reasonable. Phone, forenoon, Bryant 4891.

FOUR FLOORS, 60x90; steam heat; high ceilings; FINE LIGHT; elevator, 150 lbs. sq. ft.; reasonable rent; long lease. THE MAINTENANCE CO., 449-453 W. 42d St.

HOTEL LEASE FOR SALE. Corner building, 27 rooms, fully equipped; 4 years to run; immediate possession; transient location. A. C., 93 Times.

BROADWAY CORNER, near 42d; 5,000 square feet; good light; 21 windows; suitable offices or showrooms; will divide. English, 1,531 Broadway.

ONE, two or three very desirable rooms in a leading downtown business building near City Hall; immediate possession. F 896 Times Downtown.

COMPLETELY furnished office, 14 by 18 feet, light and airy; lease 13 months; fixtures at sacrifice. 350 Broadway, cor. Leonard, Room 1013. Telephone Franklin 969.

AT 145 West 45th St., light offices for immediate occupancy. Particulars, Seneca Co., Beekman 8386.

HUDSON TERMINAL BUILDING, 50 Church, office containing 315 square feet; rent $100. Apply Room 1563.

DESK room available, very desirable location; 42 Broadway; immediate possession. F 665 Times Downtown.

LOFTS—Possession; 13 West 20th, 56x92; 128 Bleecker St., 25x100; 21 White St., 50x100. Owner, 2722 Longacre.

143-5 WEST 20TH ST.—Lofts, light four sides; will divide; immediate possession. Superintendent or telephone 1923 Fordham.

WILL sublease part of store on Main St., Bridgeport, Conn.; waist and kindred line. Z 2103 Times Annex.

EXPERT in commercial negotiations, reorganization, finance. Write for appointment, J. B., 40 Times.

TO LET—Large, light loft, windows all around; skylight, steam heat, 50x95. Adams Happel, 408 East 93d.

PART OF LOFT, VERY LIGHT; IMMEDIATE POSSESSION. 10TH FLOOR, 17 WEST 17TH ST.

STUDIOS—Magnificent furnished or unfurnished studios; excellent light. Inquire Superintendent, 662-664 6th Av.

WALL ST.—Beautiful mahogany furnished, for banking or lawyers; cheap lease; 3,000 feet. W 462 Times.

LIGHT lofts, 3 small, one large; second floor; immediate possession; rent reasonable. Apply, premises, 145 West 18th St.

DESK ROOM, mailing privilege, telephone service; reasonable. Room 239, 22 West 43d St.

LOFTS, factories, within or beyond metropolitan district. Factory Exchange, 17 West 44th. Vanderbilt 5610, Ext. 7 or 16.

DESKROOM on 5th Av., near 42d St.; must supply desk; $35 monthly; references required. R. C., 160 Times.

PART office, stenographer, extension phone, privacy; all conveniences. Room 403, 1,269 Broadway.

OFFICE to sublet to May 1, at 145 West 45th; over 300 sq. ft., $50. Call Spring 4890.

HANDSOMELY furnished office; share with high class party. 299 Broadway, Room 719.

BASEMENT store, between 5th and 6th Avs.; artistic business or living, $125. 57 West 51st St. Circle 4361.

PART OF OFFICE. All conveniences. Apply Room 607, 150 Nassau St.

LOFTS, ALL LIGHT, 28x92. At 10 W. 18th St.; fireproof building. JOHN P. PEEL CO., 362 W. 23d St.

125TH ST.—Desirable locations; only high-class tenants considered. Papper Bros., 120 West 125th.

TO LET—Very light loft, 25x100; steam heat; fourth floor; near Broadway. J. Fishman, 61 East 9th St.

LOFTS AND STORES. DWIGHT ARCHIBALD & PERRY, Watkins 5360. 137 West 23d.

FOR RENT—Very light, attractive office, 300 square feet; telephone installed; possession May 1. Room 1409, 31 Union Square West.

DESK room; everything furnished; with or without stenographic service; large office building downtown. Cortlandt 8219.

LARGE office; telephone service; $40. Call at 150 Nassau St., Room 1038.

DESK room for rent in large, light office. Apply Room 401, 305 Broadway.

16TH, 5 WEST—Offices; good light; phones installed; skylight studios, &c. Chelsea 3837.

LOFT to let; large, light; all modern improvements. Pioneer, 514 West 46th.

A DESK ROOM, furnished, light corner office; telephone. Room 605, 109 Broad.

41 WEST 21ST ST.—Attractive room, $1,200; manufacturing allowed. Sharum, 170 B'way.

LIGHT LOFT to let; 1st floor. 508 East 74th.

DESK ROOM to rent; very desirable. Room 504, 2 East 23d St.

PART office to sublet by certified accountant; services; reasonable. W 452 Times.

LIGHT, quiet, private office; also desk space; immediate. 30 Church St., Room 602.

NICE office, moderate rent; immediate possession. Room 834, Park Row Building.

ARTIST'S offices or studios, small, large, reasonable. Martin, 139 East 27th St.

1,200 FEET Broadway office space at $3 per foot. W 460 Times.

3,000 FEET; financial section; beautiful offices divided; $3.25 per foot. W 461 Times.

OFFICE space, with or without service; best location in city. Pennsylvania 1620.

Bronx.

4,250 SQUARE FEET in 1-story, brand new daylight factory building, unrestricted zone; electric light, steam heat; concrete floor, &c.; will sacrifice; near heart of Bronx. Speco, Lafayette Av. and Whittier St., 4 blocks east of 163d St. and Southern Boulevard.

TO LET FOR BUSINESS.

Brooklyn.

MODERN 2-story and part basement building, 80x100; light on all four sides, high ceilings, electric elevator, Edison power and light, Bush Terminal district; splendid shipping facilities. Z 2001 Times Annex.

BUILDING, seven stories, electric elevator; $450 month. Owner, 170 Sands St., Brooklyn.

Long Island.

LONG ISLAND CITY.
5,000 to 100,000 square feet space; early occupancy, or will build to suit.
ROMAN-CALLMAN COMPANY.
Bridge Plaza. LONG ISLAND CITY.

LONG ISLAND CITY.
Lofts, sites, railroad sidings, water front.
NATHAN WEISS.
1 Bridge Plaza. Tel. Astoria 4123.

Wanted for Business Purposes.

FACTORY WANTED.
10,000 to 15,000 feet for light manufacturing, brick fireproof, 50 feet or more front, on N. Y., N. H. & H. R. R., 40 miles from New York; will purchase outright; will make alterations if necessary. T 429 Times.

WANTED, 1,500 SQUARE FEET.
We have several clients interested in furnished or unfurnished offices, three to five year lease. Will consider sublease.
TERMINAL REALTY COMPANY,
507 5th Av. Murray Hill 5622.

WANTED—Small space for millinery or would consider putting same in on consignment; liberal commission. Audubon 3950, Apt. 58.

SPACE for storage only for cases of books, about 300 to 400 square feet, vicinity of 14th St. and 5th Av., if possible. Samuel Gabriel & Sons, 74 5th Av.

10,000 SQUARE FEET wanted, first floor and basement, between 59th and 34th Sts., west side; buy or lease building. Davis, 516 West 46th St.

LOFT, about 6,500 square feet, heavily constructed, for printer; about $1 per foot; principals only. B 62 Times.

CERTIFIED ACCOUNTANT wishes office accounting firm or individual. F 728 Times Downtown.

DESIRE to lease part of loft or store for office and stores. B. Bernard, 123 Chambers St.

STORE wanted for dry goods; will take over lease; must be good location. B 117 Times.

MAIL and telephone privilege; any location, Manhattan. L 976 Times Downtown.

FACTORIES.

FACTORY, 4,250 square feet, in good location; like new; good built; will sacrifice. Hergesell, Wood-Ridge, N. J.; express service better and cheaper than in New York.

FACTORY site at Elmhurst, 13 acres in plots to suit; railroad siding available; 50 cents to $1 square foot. John A. Rapelye, Broadway, Elmhurst.

APARTMENTS TO LET.

Furnished—East Side.

5TH AV., 10TH ST. (Hotel Grosvenor)—Large sitting room, bed room, closets, bath, private hallway; complete hotel service included; until Oct. 1, $250. Apt. 17.

13TH, 102 EAST (Hotel Laclede)—Two rooms, bath; $21 week up.

30TH (Corner Lexington Av., 163)—Apartment hotel, exclusively for women; corner suite, two rooms, bath; beautifully furnished; $30 weekly up. Hotel Rutledge.

30 ST., 6 AND 8 EAST. Two rooms and bath, modern apartment.

31ST (Lexington)—Charmingly furnished two rooms, large kitchenette, bath, $90. Stuyvesant 6728.

52D, EAST—Hotel Regent has several desirably furnished apartments, 2, 3 rooms and bath, $25 up. Madison Square 1554.

59TH ST. (Park Av.)—Elegant, sunny, 3 large rooms, kitchen, bathroom; sublet 5-6 months; exceptional trustworthy man servant would remain; suitable bachelor, couple, doctor; privacy. Telephone Murray Hill 6792.

60TH ST., 44 EAST—Handsomely furnished large two-room apartment; large bath with big window; 9 mirrored cedar closets; tile kitchen; bedroom, silk paneled; 10-piece bedroom suite, old Cromwell; living room, Jacobean oak; walls to match, tapestry paneled; going to Europe; $325. Plaza 1006.

60TH, 18 EAST—Sublet, special bargain, double room, bath, 2 rooms, handsomely furnished; complete service, restaurant. Jacinto Hotel.

60TH ST., 31 EAST—Going abroad, will sublet new apartment, exquisitely furnished; two rooms, kitchenette, bath, service. Plaza 7774.

61ST ST., 26 EAST—Handsomely furnished large room, bath and kitchen; telephone; moderate. Apply to Superintendent.

61ST (Madison)—5 rooms, 2 bedrooms, kitchen, piano, $200. Columbus 1278.

86TH, 58 EAST—Desirable 2-room suite, double, single, near bath; references.

93D ST. (corner Madison Av.)—Apartments, beautifully furnished corner suite, 2 rooms, bath; $45 per room, bath, up. Hotel Ashton.

93D ST., 69 EAST—Two six-room and bath apartments. Coles, Lenox 7101.

APARTMENTS AT HOTEL ASHTON, Madison Av. (Southwest Corner. 93d St.)—Newly decorated apartments, one room and bath, $45 up; two rooms, bath, $100 up; hotel service; extraordinary value; block from Park; restaurant. Telephone Lenox 272.

APARTMENTS OF QUALITY.
East, West Side; Long, Short Leases.
APARTMENT RENTING CO.,
176 West 72d St. Phone Columbus 1277.

DOUGLAS GIBBONS & CO.,
6 East 45th St. Vand. 626.
FURNISHED APARTMENTS AT SUMMER RATES.

GRAMERCY PARK.
Beautifully furnished 5-room apartment, overlooking park, May to October or longer. Apply Gaines, Van Nostrand & Morrison, 25 East 26th St. Madison Square 337.

GRAMERCY PARK SOUTH, 26 (Hotel Irving)—Two rooms and bath, facing beautiful Gramercy Park; all hotel service; table excellent; reasonable rates. Phone Gramercy 6264.

HOTEL NETHERLAND—Sublet parlor, 3 bedrooms, bath, all outside; hall; $375 month. Phipps.

MADISON AV., 30—Two rooms, bath, attractively suitable for bachelors; Victrola; immediate possession. Apply Leland, 1 West 34th.

PARK AV., 940-942 (Corner 81st)—Elegantly furnished 7 rooms, southern exposure, until Sept. 30; service unexcelled.

SUBLET, April to October, 3 large rooms, bath, furnished, facing Madison Square Park; cool apartment; Summer occupancy; complete hotel service; $300 month. 37 Madison Av.

Furnished—West Side.

10TH (Washington Square)—Five rooms, bath, piano, $160. Elberson, 25 West 42d.

10TH ST., 59 WEST—4 rooms and bath; beautifully furnished; $140 a month.

11TH (just off 5th Av., Hotel Van Rensselaer)—Very central location; a few beautiful suites of 2 rooms and bath on American plan; rates reasonable; all hotel service. Stuyvesant 1410.

16TH, 51 WEST—Attractive, large room; private bath; old mahogany, chintz, fireplace; immaculately clean; continuous hot water, electricity, telephone; restaurant, delicious food, connected.

29TH ST.—ROOMS, APARTMENTS, KITCHENS, BATHS. CHELSEA 6005.

42D, 223 WEST—Luxuriously furnished bachelor apartments, consisting of parlor, bedrooms and bath, $30 to $50 weekly; full hotel service.

45TH, 341 WEST—New elevator building; cleanliness, furnishings unequaled; 1-2-3 rooms, tiled bath, showers, tiled kitchens, kitchenettes; unquestionable applicants; highest references essential; $75-$125 up monthly. Longacre 3560.

45TH ST., 57 WEST—Two and three room suites, most attractively furnished and conveniently situated; highest class hotel service, unsurpassed cuisine; leases. Hotel Schuyler, Geo. T. Stockham, Prop.

47TH, 135 WEST—To sublet, two rooms. See Mr. Sanborn, Hotel Flanders.

51ST (near 5th Av.)—Two rooms, kitchenette, bath, $125. Elberson, 25 West 42d St.

52D ST., 223 WEST (corner Broadway)—High-class elevator apartments, newly furnished; hotel service; 2 rooms and bath; $140 up; references required.

55TH ST., 52 WEST—A newly furnished apartment, three large, sunny rooms, bath, kitchen, telephone, southern exposure; rent $225 monthly; immediate possession; sublease to October or longer; inspection all day Sunday, week days 5 to 7 P. M., or by appointment. Telephone Lange, Spring 9797 or Circle 1833.

55TH ST. (CORNER 7TH AV.)
THE REGAL MODERN ELEVATOR APARTMENT HOUSE, NEWLY FURNISHED; MAID AND VALET SERVICE; ONE AND TWO ROOMS AND BATH; $140 TO $175; REFERENCES REQUIRED.

56TH, 208 WEST
(HOTEL THORNDYKE)—VERY ATTRACTIVE TWO-ROOM SUITES WITH PRIVATE BATH; FULL HOTEL SERVICE.

56TH, 59 WEST—Very attractive apartment, large living room, bedroom, bath, kitchenette, roof garden. Seen 3 to 6. Works.

57TH ST., 340 WEST.
MODERN ELEVATOR APARTMENT HOUSE, NEWLY FURNISHED; MAID AND VALET SERVICE; TWO AND THREE ROOMS AND BATH; $90 TO $200 MONTHLY; REFERENCES REQUIRED.

57TH, 38 WEST—Sublet high-class, 2-room kitchenette apartment, attractively furnished. Berry.

57TH (near 5th Av.)—Three rooms, kitchenette, bath, $135. Elberson, 25 West 42d St.

58TH, 131 WEST—Sublet short time, two large rooms, bath, kitchen. Wahl.

APARTMENTS TO LET.

Furnished—West Side.

59TH ST. (near 5th.)—Two large rooms, kitchenette, bath, (shower.) Plaza 3778.

61ST ST., 10 WEST (Pasadena) (Corner Broadway)—Near elevated, subway; newly decorated 2 rooms, bath, overlooking park; bountiful closets, light; linen, maid service included; $25-$35 weekly, $100-$250 monthly; restaurant in building. Columbus 4400.

65TH, 7 WEST—Two rooms, kitchenette; $120 month; restaurant, 11 to 5. Tracy.

67TH ST., 33 WEST—Artistically furnished duplex studio housekeeping apartment, seven rooms; immense studio with north light, fireplace; restaurant in building; to Oct. 1, with probability of longer lease if desired; $375 per month; may be seen 11-4 or by appointment. Thompson, 3227 Columbus.

67TH, 33 WEST—Studio, large, north light; bedroom, kitchenette arrangements, and bath; artistically furnished; piano; in high-class studio building; to sublease until October. Call 5 to 7, Shatt.

67TH ST., 2 WEST—For rent, furnished, April 1 to Sept. 30, duplex apartment, overlooking Park; large drawing room, dining room, five bedrooms; light and air; three bathrooms. Apply Superintendent.

67TH, WEST—Bedroom, living room, kitchenette apartment, 3 exposures, view of park; $225; first class references. Col. 9562.

70TH ST., WEST—Five rooms, 1 bath, overlooking Hudson; newly decorated, with brand new luxurious furniture; sublet till Sept. 28; adults only; references required. By appointment. Columbus 4422.

73D, 126 WEST (Hotel Nobleton)—Several beautifully furnished 2-room suites, with bath; moderate monthly and weekly rates; $100 monthly up; $25 weekly up.

74TH ST., 107 WEST—2 large rooms, kitchenette privilege; gentlemen preferred; references.

76TH (344 West End)—Beautifully furnished, unfurnished, 3-room apt.; telephone service.

77TH, 335 WEST (near Riverside Drive)—Newly furnished high-class, bath, kitchenette apartment; maid service included; very reasonable.

78TH ST., 229 WEST.
BEAUTIFULLY FURNISHED SIX ROOMS, THREE BATHS. SEEN BY APPOINTMENT. TELEPHONE MADISON SQUARE 0210.

79TH ST.—Seven light rooms, corner, May 1 to October, longer, $310 a month; references. Phone Schuyler 2998.

79TH ST., 213 WEST (Near Broadway)—Entire floor, two rooms, bath; open fireplaces.

79TH—8 rooms, 2 baths, front, elevator, piano, $250. Columbus 1278.

80TH ST.—Richly furnished suite, shower; view Hudson, Broadway; elevator, pianola. Circle 7154.

80TH, 102 WEST (Hotel Anderson)—One and two rooms, with bath, furnished or unfurnished; restaurant service.

80S—Apartment, two rooms, kitchen, bath; piano; $130. Elberson, 25 West 42d St.

81ST ST., WEST—3 rooms and bath, real kitchen; linen, piano, elevator; $150. David Lamb, Schuyler 9376.

81ST ST., 204 WEST (B4)—Beautifully furnished two rooms, kitchen and bath, $135 monthly until October.

81ST ST. (Columbus Av.)—Apartments, beautifully furnished, 2 and 3 rooms, bath; $125 per month up. Hotel Colonial.

82D (near Drive)—7 rooms, front, elevator, elegantly furnished, $175. Columbus 1278.

83D ST., 25 WEST—Two rooms, bath, kitchen, well furnished; immediately; $125. Edel.

86TH ST. (Central Park West, Peter Stuyvesant Hotel)—Three light outside rooms and bath, privately furnished, to sublet; southern and western exposure. Inquire hotel office.

86TH, 309 WEST—Charming one room, bath apartment; hotel service; restaurant. Apply superintendent.

86TH ST., 310 WEST—Eight rooms, with three baths, beautifully furnished, to October. Particulars telephone Vanderbilt 1450.

88TH, 21 WEST (Central Park West)—Two-three spacious rooms, bath, kitchenette, electricity, linen, maid, $150-$260 monthly.

89TH, 56 WEST—Nicely furnished 1, 2, 3 room apartments, electricity, service.

86TH—Apartment, 7 rooms, 2 baths, $175 month. Elberson, 25 West 42d.

87TH ST., 40 WEST—Beautiful 4-room apartment, suitable for doctor or studio; with lease or by the month.

88TH ST., 178 WEST—Three beautiful rooms, bath, piano; light housekeeping; reference.

88TH, 215 WEST—Sublet furnished, 5 rooms, bath; $300. Apt. 12D.

90TH ST., WEST—In private family, floor throughout, all modern conveniences; $125 monthly. Write M., 708 Columbus Av.

92D, 147 WEST—Attractively furnished apartment, two rooms, kitchen, bath, lease; references.

95TH ST., 310 WEST—Attractive front room, combined parlor, bedroom, kitchenette, for refined couple; use piano; $90. Riverside 2632, Apt. 62.

97TH, 308 WEST—One, five, immense rooms, southern exposure; excellent transit facilities; elevator, telephone; reasonable rental. Riverside 7830.

97TH (West End)—Entire floor, two large rooms, bath, kitchenette; attractively furnished; twin beds; $140 month. Riverside 10071.

98TH ST., 243 WEST—Sublease until September, 1922, six exceptionally light rooms, corner apt., including sale modern furniture, piano; afternoons 2-6.

102D, 245 WEST—Nicely furnished one and two room apartments.

104TH, 210 WEST (Apt. 1D)—Rent, sell three-room apartment, artistically furnished.

104TH ST., 209 WEST (The Milford)—Attractive 3 rooms and bath.

105TH ST. AND RIVERSIDE DRIVE—Newly furnished 21-foot square living room, bedroom, kitchen and bath; all southern exposure. Murray Hill 1733 or Academy 2878.

109TH, 107 WEST—Two and three rooms, high-class, $75 up; also weekly rates. Telephone Academy 1611. Open Sundays.

110TH, 500 WEST (Apt. 5B)—Suite two sunny rooms, real kitchen.

113TH ST., 507 WEST—Army officer transferred to Washington desires to lease until September his finely furnished four room, complete housekeeping apartment, in high-grade fireproof elevator building.

113TH ST., 507 WEST—Two-room apartment, with tiled kitchenette; seventh floor; high-grade, fireproof, elevator building; to sublease until September; $135.

113TH, 276 WEST—Beautifully furnished duplex apartment, 6 large rooms, grand piano, $225; between 7th and 8th Avs. Sayles.

113TH (Broadway)—Seven rooms, four master bedrooms; grand piano; $225. Cathedral 5825.

114TH ST., 554 WEST—Cozy apartment, parlor, bedroom, bath, kitchenette; Knabe Grand; four flights; monthly rental $110. Supt. View.

114TH, 609 WEST—Four beautifully furnished rooms. Apt. 94.

118TH, 210 WEST (HOTEL CECIL)—ATTRACTIVE 1-2 ROOM APARTMENTS, WITH, WITHOUT BATH; SPECIAL WEEKLY RATES; FULL HOTEL SERVICE.

120TH, 423 WEST—Five light rooms and bath, May 1 to Oct. 1. By appointment. Phone Morningside 8070, Apt. 58.

122D (Manhattan Av.)—Business woman, elevated apartment, share same refined business woman, $35 monthly. A 1055 Times Harlem.

122D ST., 515 WEST—Four rooms, bath; attractively furnished; near Columbia. Apt. 5.

139TH, 508 WEST (Apt. 63)—Sublet, well-furnished five-room elevator apartment, $125; immediate possession. Phone Audubon 3595.

140TH ST., 500 WEST (Apt. 4A)—Four large rooms, elevator, beautifully furnished, $120. Barclay 784.

146TH, 604 WEST—Sitting, bedroom, use kitchen; refined surroundings; block Broadway, subway; private; immediate possession; references. Apt. 5.

149TH ST., 551 WEST—Attractive five rooms, 2 bedrooms, piano, Victrola, to Oct. 1, $125. Audubon 5510. Apt. 5.

150S (near Riverside)—Five rooms, bath, piano; $110. Elberson, 25 West 42d St.

151ST ST., 555 WEST, Cor. Broadway (Apt. 56)—Sublet, beautifully furnished, seven (large) room apartment. Call from 12 M. to 2 P. M., Mrs. Gardon.

157TH (Broadway)—Four rooms, two bedrooms, grand piano, $150. Cathedral 5825.

188TH, Heights (450 Audubon Av.)—Five beautiful outside rooms; elevator apartment; well furnished; vacuum, Victrola; $150; buses, subway; day, evening. Wadsworth 3095, Apt. 26.

185TH, 569 WEST—Five-room, furnished; sell for $700; rent, $54. Zeisler.

APARTMENTS OF UNUSUAL CLEANLINESS.
Two and three rooms, bath, kitchenette, $80 to $130 monthly; comfortably furnished; telephone, elevator service; maid service optional; no objectionable or questionable tenants; references essential.
THE WILSONIA,
223-229 WEST 69TH ST.

APARTMENT HUNTING UNNECESSARY; exclusive listings. Consult Mrs. DINGLEMAN, Renting Specialist, 129 West 72d. Col. 836.

AVAILABLE NOW.
Two to six room kitchenette, kitchen apartments; elevator, non-elevator; rates $75 up; weekly rates; references essential. Office (open Sunday), 215 Manhattan Av. Academy 1647.

BROADWAY (163d St.)—Completely furnished 4 rooms and bath, situated one block from Drive; possession, April 1 to October; $125. Phone 5164 Canal for appointment.

CENTRAL PARK WEST, 88 (69th St.)—Facing park; 6 large rooms, 2 baths, handsomely furnished, Steinway grand, April 16 to Nov. 1. Columbus 4733.

CLAREMONT AV. (125th St., Riverside section)—Four rooms, complete, kitchen, $100. Cathedral 3608.

APARTMENTS TO LET.

Furnished—West Side.

CLAREMONT, 160 (Apt. 3D)—Overlooking Grant's Tomb, four-room housekeeping apartment, furnished; elevator; immediate possession.

CHOICE FURNISHED APARTMENTS.
R. K. Van Winkle, 152 West 72d. Col. 1077.

FIVE rooms and maid's room; new building on Broadway, between 86th and 96th Sts.; references required. Riverside 6382.

FORT WASHINGTON AV., 288—Furnished, 6-room apartment to sublet for remainder of lease to Sept., 1922; rent $184. Jones, Wadsworth 4460.

FURNISHED APARTMENT SPECIALIST. Wickliffe Gray, 269 W. 73d. Columbus 3974.

NEAR Van Cortlandt, or share with congenial couple. Phone 5174 Kingsbridge.

RIVERSIDE DRIVE, 835—Attractive, completely furnished four-room, overlooking the Hudson; leaving city, must sacrifice. Audubon 5497, Apt. 3T.

RIVERSIDE DRIVE—Southern widow and daughter will share beautiful apartment home with refined woman; $100 monthly. Morningside 6680.

RIVERSIDE DRIVE, 454—7 rooms, splendidly furnished, for 6 months or 1 year; facing river. Tel. Morningside 9080, Apt. 2B.

RIVERSIDE DRIVE, 549—Attractively furnished six rooms, elevator; immediate occupancy. Inquire Supt.

RIVERSIDE DRIVE, 745—Front apartment, 6 rooms; $175. Phone Riverside 5856 after 2.

RIVERSIDE DRIVE, 468 (cor. 119th St.)—8 rooms, corner apartment, completely furnished. Morningside 9245, or Manager.

SEAMAN AV., 81 (Cor. 204th West)—Unusually attractive corner apartment, furnished; 6 large rooms and bath, sublet April 1 to Oct. 1, $110 month. Phone Wadsworth 2780. Apt. 3F.

SIXTEEN HOUSEKEEPING SUITES.
Different locations, $60 up. Renting Co., 167 West 13th St. Watkins 0544.

TWO ROOMS and bath, furnished, apartment; hotel service; $133. Edmund M. Brennan Corp., 11 East 56th St. Plaza 7604 and 5118.

UNIVERSITY AV., 1,640 (near Washington Bridge)—Three rooms, front; immediate possession. Superintendent.

WASHINGTON SQUARE, 41—Large studio facing park for gentleman; sublet to Oct. 1, $60.

WEST END AV., 681—Attractively furnished 2 rooms, kitchenette; accommodate three; southern exposure; river view; exclusive neighborhood. Jones.

WEST END AV., 512 (85th St.)—Attractively furnished 2-room front apartment, bath, kitchenette, silver, linen. Schuyler 4036. Carpenter.

WEST END AV.—2 rooms, bath, kitchenette; linen and silver; very low rate. David Lamb, Schuyler 9376.

WEST END AV., 785 (98th)—Parlor floor, furnished, private bath, in private residence; immediate occupancy.

WOMAN writer wishes share 4-room apartment near Sheridan Square with young woman appreciative of artistic, homelike environment; expenses reasonable. C 874 Times.

Furnished—Brooklyn.

FORT GREENE PLACE, 31—Bedroom and sun parlor adjoining, with light housekeeping privileges, all improvements, neatly furnished; rental $15 per week; 10 minutes to Wall St. Take B. R. T. subway to De Kalb Av. station.

4 ROOMS, newly furnished, up-to-date apartment, to sublet for indefinite period; $100 month; best reference. Inquire Tuesday, Taub, 494 Hart St., Brooklyn. Bushwick 2915.

Furnished—New Jersey.

RIDGEWOOD—Will rent four rooms, my home, improvements, bath; select neighborhood; near station; $75 monthly. Phone 1930 Montgomery.

Unfurnished—East Side.

19TH ST., 126 EAST (Gramercy Park Section)—Four-room apartment in modern building; elevator; good light and air. Apply to Superintendent on premises.

19TH ST., 217 EAST—Five rooms and bath, $80. Fauth.

27TH, 39 EAST—Four and seven rooms, elevator apartments; agent premises.

30TH, 32 EAST—A wonderful opportunity, parlor, bedroom, bath, kitchenette; most accessible location; price $110 per month. Apply to Manager Martha Washington Hotel, next door.

30TH ST., 6 AND 8 EAST.
Two rooms and bath.
Modern apartment.

33D, 155 EAST—Two-room, bath, kitchenette studio apartment. Murray Hill 4960.

5 EAST 51ST ST.
Two and three rooms, bath, service.

56TH, 157 EAST—Five-room apartments, modern improvements; $1,800. Premises or Dworkin & Goldfarb, 8148 Worth. 299 Broadway.

61ST ST., 26 EAST.
Beautiful floor, 3 large rooms, bath and kitchen; $175 month. Apply Supt.

79TH ST., 225 EAST—Four high-class studio apartments; two suitable for doctor or dentist; three rooms, bath, kitchenette.

79TH, 112 EAST—Elegant modern apartment, 2 rooms, bath; parlor floor.

82D, 17 EAST (Near 5th Av.)—Attractive 2 large rooms, bath, foyer, fireplace; $120; lease; will redecorate; unfurnished or furnished; open for inspection. Phone Lenox 5817.

97TH ST., 17 EAST—Modern elevator apartment; 7 large rooms, 2 baths, all improvements; $155. See Superintendent. Call Owner, Madison Square 4775, 9-12, 3-6.

111TH, 99-101 EAST—Four rooms and bath, 6th floor, all light, corner apartment; rent $45; one month's security. J. Bachrach, 120 Broadway, Room 821, 1:30 to 2:30 P. M.

DOUGLAS GIBBONS & COMPANY,
6 East 45th St. Vand. 626.
APARTMENTS THREE TO TWENTY ROOMS, PARK-5TH AVS. AND VICINITY.

GRAMERCY PARK SECTION at 126 East 19th St.—Exceptional four-room housekeeping apartment; fourth floor front; elevator; new. Apply on premises or O. S. Rindsfoos, 30 East 42d St.

MADISON AV. (near 48th St.)—Duplex apartment with living room, 25x22; large reception room and stairs leading to 7 rooms above; arranged so that tenant could sublet part of same. Irving Bachrach, 74 East 92. Lenox 2044, or your own broker.

MADISON AV., 110—Studio apartment, two elegant rooms, kitchen, bath, improvements; $75 month; lease. Information phone Bryant 7911.

PARK AV. (near 76th St.)—Seven rooms, 2 baths, $300 month; lease. E. Beard. Phone 2929 Fitzroy.

THREE ROOMS AND BATH, $50.
On first floor in the co-operative plan elevator apartment house, NO. 17 EAST 95TH ST., near 5th Av., in the social centre; cash investment, $1,260; the rental value of this 3-room apartment being $100, the investment is saved in two years. William Cruikshank's Sons, 85 Liberty St.

5 ROOMS AND BATH—$85 TO $115—in the co-operative plan elevator apartment houses, Nos. 17 and 19 East 95th St., near 5th Av., in the social centre; cash investment $2,300 to $3,000, which includes cost of stock ownership, renovation and decorating; living room 26 feet long, closets 3x8 and 3x5 feet; unique, equitable, money-saving, co-operative plan. William Cruikshank's Sons, Agents, 85 Liberty St.

Unfurnished—West Side.

12TH ST.—Modern apartment, entire floor, remodeled house; telephone service; sublet, lease; immediate possession; $150. Murray Hill 5166.

23D ST., 357 WEST—4 rooms, 2 baths, all modern improvements; $75. See Superintendent.

25TH, 246 WEST—Four rooms, bath, steam, electric light, parquet flooring, telephone.

31ST ST., 19-21 WEST—High-class fireproof apartments, two rooms and bath; $1,500; also studio apartment of three rooms and bath, STUDIO 18x28; $2,500; desirable tenants; maid service optional.

39TH ST., 60 WEST—Two rooms and bath, kitchenette. Apply Wm. S. Sussman, Inc., 300 Madison Av.; $100 per month.

47TH, 107 WEST—Studio apartment, two large rooms, bath, improvements, $65 month; lease. Information phone Bryant 7911.

50TH ST., 29 WEST—Superb 2-room, bath, kitchenette apartment; $100 month. A. H. Stout, 81 West 50th St. Telephone 382 Circle.

54TH, 33 WEST (near 5th Av.)—Attractive two large rooms, bath, entire parlor floor; redecorating; furnished or unfurnished; fireplace; especially suitable physician; open for inspection; lease; $185. Phone Lenox 5817.

57TH ST., 102 WEST—One room and bath, $90-$100 month; 3 rooms and bath, $175 month; yearly leases. Felix Isman, Inc., 501 5th Av. Murray Hill 2250.

57TH—Two rooms, kitchenette, bath; all improvements; $90. Elberson, 25 West 42d.

63D ST., 28 WEST—Two rooms, bath, $95. Elevator man or Jacob J. Tabolt, 558 8th Av.

68TH, 14 WEST—Studio apartment, suitable for dancing class, artist or music; also furnished two-room apartment, bath.

69TH ST., 140 WEST.
(Cor. Broadway)—Several sun-lighted, unusually spacious suites of 2, 3 and 4 rooms, with one or two baths, southern exposure (maid service and light included); fireproof; restaurant on premises; immediate occupancy; moderate rentals. Tel. Columbus 3996.

70TH ST., 225 WEST—PARLOR FLOOR, 3 LARGE ROOMS, KITCHENETTE AND BATH, PRIVATE ENTRANCE FROM VESTIBULE.

77TH, 158 WEST—Sunny floor, 2 large rooms, bath, kitchen; $115.

79TH (near Broadway)—Duplex, four rooms, real kitchen; open fireplace. Schuyler 7014.

80TH, 127 WEST—Large parlor floor, exclusive private house, private bath, kitchenette, electricity; private; doctor or studio; references.

APARTMENTS TO LET.

Unfurnished—West Side.

83D, 53 WEST—Stunning three-room studio, real kitchen; ideal; bargain; $150.

87TH, 116 WEST—Marvelous two rooms, bath, kitchenette privilege; nothing nicer in city; absolutely modern; $1,000 to $1,200.

89TH, 75 WEST—Three rooms and kitchenette apartment; all improvements. Inquire of Superintendent.

90S—Elevator apartment, six rooms, bath, $1,600 year. Elberson, 25 West 42d.

93D ST., 300 WEST (corner West End Av.)—Two rooms, bath, newly decorated; $75.

94TH ST., 319 WEST—Five-room elevator apartment; immediate possession.

95TH ST., 336 WEST—Fine 6-room front apartment, overlooking Riverside Drive; elevator; subway express; $130. Supt.

96TH, 15 WEST—Three rooms, bath, kitchenette; second floor front; southern exposure.

99TH ST., 230 WEST—One room and bath; $90 per month. Apply Superintendent or Wm. S. Sussman, Inc., 300 Madison Av.

100S—Five rooms, bath, $100; new furniture; $500. Elberson, 25 West 42d.

104TH (near Broadway)—5 rooms and bath, elevator apartment; lease to October; rent $100 month. Write "S.," 745 Amsterdam Av., or phone Lenox 385.

105TH, 280 WEST (The Overdene)—Exceptionally attractive five-room apartment, available May 1. Apply Mr. Wagner, Superintendent, on premises.

105TH ST., 143 WEST—Three rooms, bath, steam heat, electricity, in nonhousekeeping modern apartment house. Apply Supt.

180TH ST., 408 WEST—Elevator, 8 rooms. Cortlandt 3661. Morningside 6077.

140S (Broadway)—Six rooms, bath, $95; sell furniture, $450. Elberson, 25 West 42d.

141ST, 630 WEST—New fireproof building, 6 rooms, 2 baths, all redecorated; rent reasonable; possession April 1. Superintendent.

173D ST., 519 WEST—Three large sunny rooms, kitchenette, pantries and closets; spacious bathroom; ideal location; all improvements; $60.

182D ST., 521 WEST—Six rooms, front; newly decorated; possession. Cortlandt 3661. Wadsworth 2045.

BACHELOR APARTMENTS, NEW BUILDING,
southeast corner of 82d St. and Broadway, two rooms and bath, electric light, hardwood floors, tiled bathroom, all improvements. Willard S. Burrows Co., 110 West 34th St.

BARGAIN—Duplex studio, in Hotel des Artistes, 1 West 67th St., must be sold at once to close estate. Apply Lowenthal & Hirsch, 141 Broadway. Rector 3874.

FORT WASHINGTON AV., 454 (Nathan Hale)—Five rooms, front. Wadsworth 9220, 2679.

FOR small, quiet adult family, 6 rooms, electricity, in two-family gentile house. Brecht, 574 72d St., Brooklyn.

FOUR ROOMS, TWO BATHS.
Unfurnished; immediate possession.
Sherman Square Hotel, B'way and 70th St.

FURNISHED OR UNFURNISHED,
beautiful 9 rooms and 3 baths, in the finest building on Riverside Drive, corner of 88th St.; will make 3-year lease; possession at once; seen any time. Wood, Dolson Co., 80th St. and Broadway. 1100 Schuyler.

GREENWICH VILLAGE (164 Waverly Place)—Elegant 5-room apartment, third floor; white woodwork throughout; immediate possession; rent $90; month's security essential.

MANHATTAN AV., 370—Three large rooms, kitchenette, bath; fine elevator apartment; $90.

MORTON ST., 47 (Below 10th St., Greenwich Village, 7th Av. subway)—Handsome elevator, six-room apartments; building entirely renovated; parquet flooring, bath, steam, electricity.

NATIONAL STORAGE, 146 West 90th St.—Storage $6 per month vanload, motor vans, moving; moderate rates. 1702 Riverside.

PINEHURST AV., 90 (corner West 181st)—Two, 4, 5 rooms, modern elevator apartment; convenient to subway, trolleys and buses; occupancy April 1. Superintendent, Warrington Hall.

RIVERSIDE DRIVE, 690 (corner 146th)—Four rooms and bath, housekeeping; elevator apartment: $2,100. See Superintendent on premises. Tel. 4454 Columbus.

RIVERSIDE DRIVE, 835—Four rooms, facing Hudson River; southern exposure. Apply Superintendent, on premises, or telephone office. Wadsworth 6335.

RIVERSIDE DRIVE, 528, opp. Grant's Tomb. Four, five, six rooms; elevator; every improvement; $100-$185. Apply premises.

RIVERSIDE DRIVE, 884—6 rooms facing Drive. Apply office Melvin Const. Co., Wadsworth 6335.

RIVERSIDE DRIVE, 706 (148th St.)—Fireproof building; 4-6 room corner apartment. Cortlandt 3661. Audubon 6804.

ST. NICHOLAS PLACE, 40 (152d St.)—Six rooms, elevator apartment, all improvements; immediate possession; $125 per month. Inquire Supt.

ST. NICHOLAS AV., 1,253—High-class elevator, 5 large, light, airy rooms, fine view; redecorate complete to suit; subway; lease. Apply Superintendent.

ST. NICHOLAS AV., 1,630 (near West 191st)—Four-room apartment, new building, sunny; immediate possession. Apply Apt. 51.

WASHINGTON SQUARE SECTION.
136 Macdougal St.
To let, studio with bath, also two rooms and bath; all improvements. Apply on premises, or LEOPOLD PORRINO, 552 West Broadway.

WEST END AV., 777 (COR. 98TH).
Sublet desirable 8 rooms, 3 bath apartment; large rooms; rent reasonable. Phone Riverside 776, or apply Supt., premises.

WEST END AV., 792 (near 98th)—Attractive 2-3 rooms, bath, entire floor; newly decorated; also single rooms.

WEST END AV., 411 (Cor. 80th)—9 rooms, corner apartment, eighth floor; every modern improvement; rent $3,750.

WEST END AV., 312 (near 74th St.)—3-room duplex, just vacated.

WONDERFUL STUDIO.
87th, 116 West—North light; two rooms, every modern improvement, kitchenette, $1,500.

Unfurnished—Brooklyn.

UNFURNISHED, outside, sunny, two-room apartment and bath; maid service; close to subway; rent reasonable; excellent board $10 per week, if desired. Colonna Apartments, 175 8th Av., Brooklyn, or phone E. B. Johnson, Bryant 4730.

4-ROOM APARTMENTS
New modern apartment house at 36th St., Seagate, Coney Island; parquet floors, steam heat, all latest improvements. Janitor, 2,930 West 36th St., near Surf Av., Coney Island.

CLARK ST., 66 (opposite subway station)—Two rooms, bath, modern improvements; $75. G. Girard, 215 Montague. 9554 Main.

COLUMBIA HEIGHTS, 68 (overlooking harbor)—3-room complete apartments; $113 up. G. Girard, 215 Montague St. 9554 Main.

Unfurnished—Westchester County.

APARTMENTS, four rooms, one bath, to eight rooms, three baths; Flushing or Bronxville; Oct. 1 occupancy. CULVER & CO., 7 East 42d St. Murray Hill 2024.

APARTMENTS WANTED.

Furnished.

HIGH RANKING naval officer desires living room, bedroom and private bath with respectable family; meals optional; or as arranged from West 46th to 96th Sts.; occupancy about first April; references requested and given. C 45 Times.

WANTED, a three-room furnished apartment, modern, with kitchen and bath, near Broadway, not further than 72d, not over $25, by the week; bachelor; references given. Write W. D. S., 570 7th Av.

ONE ROOM, bath and kitchenette apartment, well furnished, preferably east, below 86th St. Mrs. Bliss, Vanderbilt 6000, Room 257.

UNIVERSITY TEACHER, wife, grown daughter, want small apartment or large room, bath, to June 1. F 248 Times.

WANTED, by three adults, five rooms (two bedrooms), good location and furnishings; $150 to $175. B. C., 322 Times.

APARTMENT RENTING CO.,
176 West 72d St. Columbus 1278.
EXCLUSIVE CLIENTELE WAITING.

Unfurnished.

UNFURNISHED apartment in Park Av. section below 72d St., of 6 or 7 rooms; 2 master bedrooms and 2 master baths and maid's room and bath; will lease from October. W 1035 Times Annex.

FIVE rooms and bath, above third floor, elevator, between 72d and 116th Sts., west side; $135; May 1. Mr. Pope, P. O. Box 872, City Hall Station, N. Y.

COUPLE, with infant, would like to rent part of two-family house, preferably five rooms and bath. B. J. Haidler, 811 Eagle Av., N. Y. Telephone 6992 Melrose.

FOUR or five rooms, including kitchen, bath, all improvements; convenient walking distance Grand Central, or in suburbs within easy commuting distance. F 263 Times.

WANTED, 4-room apartment; all improvements; full particulars. B 335 Times.

WANTED—Four-room modern apartment, below 96th; bonus. Mayers, Circle 7496.

FURNISHED ROOMS.

East Side.

15TH, 105 EAST (Gramercy; Apt. 72)—Attractively furnished room, running water. Stuyvesant 120.

27TH ST. and Madison Av. (Hotel Madison)—Outside rooms, use of bath, $10.50 weekly up; with private bath, $15 up; full hotel service; block from subway. Madison Sq. 784.

30TH (Cor. Lexington Av., 163)—Exclusively for women; $11 weekly and up; room with use of bath, $14 weekly up; room with private bath, $18 weekly and up; cozy, sunny, comfortable. Hotel Rutledge.

FURNISHED ROOMS.

East Side.

32D, 7 EAST—Two rooms with bath and services, $85 to $110 per month.

36TH ST., 14 EAST—Large rooms; southern exposure; private bath; kitchen privileges; $20.

60TH, 18 EAST—Rooms, adjoining bath, $35-$50 monthly. San Jacinto Hotel.

63D ST., EAST (near Park)—Will rent handsomely furnished two rooms with bath; one or two single gentlemen; references; $200 month. C 64 Times.

38TH ST., 12 EAST (Near 5th Av.)—Elegantly furnished front and back parlor, ground floor, separate entrance; bath, electricity, telephone; $20. Lenox 957, Lutz.

ALLERTON HOUSE FOR MEN
provides the sociability of a club, the convenience of a hotel at a fraction of the cost of accommodations in a first-class hotel; the newest of the Allerton group, a 17-story building, 55th St. and Madison Av.,
IS NOW READY FOR OCCUPANCY.

GRAMERCY PARK (145 East 21st St.)—Large room and bath, suitable for two or three.

LEXINGTON AV., 157—Back parlor, private bath, one, two gentlemen; $15; telephone.

West Side.

10TH ST., 61 WEST (Apt. 4E)—Well furnished front room, good class apartment house; $14 per week; gentlemen; references.

16TH, 51 WEST—Desirable large room for two, private bath; also small room; old mahogany, chintz; immaculately clean; continuous hot water, electricity; restaurant connected.

24TH, 438 WEST—Modernized English basement room, bath; disappearing beds, garden; owner interior decorator; subway; elevated. Chelsea 9945.

40TH ST., 66 WEST—Large room, overlooking park; studio, living; bachelor apartment; references.

47TH, 106 WEST (Raleigh Hall)—A residence for men; light, attractively furnished rooms, with tub or shower; writing, smoking, lounge, billiard rooms; comforts, conveniences of first-class hotel; lower rentals.

47TH, 7 WEST—Furnished or unfurnished room, north light, for business or living; call evenings. Starin.

47TH ST., 20 WEST—Large front room, suitable for two.

48TH, 347 WEST—Large room, 2 persons, telephone, electricity, steam heat. Philips.

50TH, 3 WEST—Two rooms, bath, kitchenette, elevator, unusually attractive.

51ST, 248 WEST—Large and small rooms; all modern improvements.

56TH ST. AND 7TH AV.
HOTEL GRENOBLE.
Very desirable rooms, with running water, $13 weekly up; with private bath, $20 weekly up; this is a family hotel, catering exclusively to permanent guests.

59TH ST. (near 5th)—Large rooms, bath, $15-$30 weekly. Plaza 3778.

69TH, 14 WEST—HANDSOMELY FURNISHED DOUBLE FRONT ROOM, ONE FLIGHT; ELECTRICITY; $14.

70TH, 140 WEST—Two rooms, en suite or separate, dressing rooms, private bath; steam, parquet, electricity, telephone; kitchenette privilege.

70TH, 135 WEST—Select, attractive two rooms, bath; single room, lavatory; electricity.

70TH, 209 WEST—Attractive single and connecting rooms; references required; refined house.

70TH, 55 WEST—Newly furnished large south room, twin beds; electricity; telephone.

71ST, 19 WEST—BEAUTIFULLY FURNISHED DOUBLE ROOM, BATH ADJOINING; KITCHENETTE PRIVILEGES; $15.

71ST, 271 WEST—Opportunity obtain small room, suitable for one gentleman, private house.

71ST, 38 WEST—Beautiful large room, private bath, electricity, parquet, kitchenette privileges.

71ST, 19 WEST—BEATIFULLY FURNISHED SINGLE ROOM; $9.

71ST, 56 WEST—DOUBLE ROOM, ADJOINING BATH; REASONABLE.

71ST, 37 WEST—Select, attractive, large room, bath; also two rooms, bath.

72D, 264 WEST—Double room, private bath, twin beds, electricity, southern exposure.

73D, 140 WEST—BEAUTIFULLY FURNISHED, LARGE FRONT ROOM; TWIN BEDS; KITCHENETTE PRIVILEGES; REASONABLE.

73D, WEST—Desirable three-room suite, in refined family; reasonable. Telephone Columbia 3338.

74TH, 45 WEST—VERY LUXURIOUSLY FURNISHED DOUBLE ROOM; PRIVATE BATH, LAVATORY, SHOWER, ELECTRICITY; SEPARATE KITCHENETTE PRIVILEGES; COMPLETE; DISHES LINEN, SILVER; WEEKLY OR MONTHLY; REASONABLE.

74TH, 159 WEST—VERY EXCEPTIONALLY FURNISHED DOUBLE ROOM, ONE FLIGHT, ADJOINING BATH, KITCHENETTE PRIVILEGES; ELECTRICITY; REASONABLE.

74TH, 3 WEST—HANDSOMELY FURNISHED LARGE DOUBLE FRONT ROOM, ONE FLIGHT; COMPLETE KITCHENETTE PRIVILEGES; ELECTRICITY; $18.

74TH, 25 WEST—Elegantly furnished single and large rooms; private baths. Wheeler.

75TH, 57 WEST—Large, sunny room, facing Park; luxuriously furnished; exclusive; $15-$20. Apt. 81.

75TH, 102 WEST (Apt. 61)—Handsomely furnished, accommodations; reasonable; elevator; private family.

75TH, 105 WEST—Large, newly furnished room, convenient to bath; heat, electricity.

76TH, 305 WEST—Attractive medium single room in splendidly kept house.

76TH, 42 WEST—Desirable single room, every modern convenience; refined house.

77TH, 108 WEST—Attractive room, alcove, private bath, $20; single, $6; gentlemen.

78TH ST., WEST—Large, sunny room, suitable for gentleman only, $15 weekly, or for two $30 weekly; use of bath; high-class elevator apartment, with private family; references required. Telephone Schuyler 3250.

78TH, 164 WEST—Handsomely furnished back parlor; private bath; clean, refined house.

78TH, 168 WEST—Large room, twin beds, steam, electricity, private bath; references.

79TH, 167 WEST—Handsome double south front room, adjoining bath; modern; exclusive.

79TH, 122 WEST—Sunny hall room, unusually attractive; basement room; hot and cold water in both.

79TH (West End Av.)—Single room, select apartment; $15 week. Schuyler 9731.

79TH (411 West End Av., 8 West)—Room, overlooking Hudson; gentlemen.

81ST, 110 WEST—Beautiful back parlor, private bath, kitchenette privileges; electricity; references.

82D, 20 WEST—Beautiful double room, large lavatory, bath; refined home; references.

84TH, 208 WEST—Beautiful room, 3 windows, conveniences; reasonable; evenings. Emerson.

84TH ST., 301 WEST—Large, beautifully furnished room; all conveniences; gentleman preferred; reference.

84TH, 38 WEST—Nice light, sunny single room, electric light and bath.

85TH, 208 WEST (Broadway)—Attractive front suite, adjoining bath, $18; refined private family, clean, comfortable apartment. Ronza.

85TH, 101 WEST—Cheerful rooms, double, single; gentlemen; second floor, Apt. 5.

85TH, 51 WEST—Large, nicely furnished front room, all conveniences; references.

86TH, 341 WEST (Riverside Drive)—Northern room, three flights, desirable housekeeping privileges.

86TH ST., 300 WEST (near Broadway)—Large room, elevator. Schuyler 1506, Apartment 31.

86TH ST., 329 WEST—Large front, sunny; kitchen privileges; $17.50 week. Schuyler 6982.

87TH, 342 WEST—Large rooms, dressing room, adjoining bath; reasonable; reference.

87TH, 48 WEST—NICELY FURNISHED, TWO ROOMS, PRIVATE BATH, LAVATORY; KITCHENETTE PRIVILEGES.

87TH, 40 WEST—Beautiful large and small rooms, every convenience.

87TH, 137 WEST—Elegant furnished room, bath, private house; one, two; references.

88TH ST., 178 WEST—Beautiful front room; large dressing room attached.

89TH, 321 WEST—Large, front room, running water, bath next; residence.

89TH, 56 WEST—Large room, private bath; also 2 connecting rooms; electricity.

90TH, 311 WEST—Newly renovated; select house; $10 up; gentlemen preferred; references.

91ST, 24 WEST—Combination living room, bedroom, kitchenette, bath; medium-sized room.

91ST, 40 WEST—Well furnished large room on floor with bath; electricity.

91ST, 253 WEST—Beautiful front room, electricity, steam; subway. Fisher.

92D ST., 214 WEST (Apt. 1B)—Rooms, well furnished, light, facing Broadway; subway one block.

93D, 254 WEST—Beautifully furnished room, private bath; all modern conveniences; references.

93D ST. (2,491 Broadway)—Large room, running water, couple or two gentlemen. Ingalls.

93D, 309 WEST—2 attractive front rooms, kitchen privileges, near Riverside; also front single; evenings. Apt. 2B.

93D, 4 WEST—Select room, adjoining bath; electricity, near Central Park. Barrett.

BOARDERS WANTED

45 cents a line.

East Side.

30TH (corner Lexington Av., 163)—Room, with meals, $18 weekly up; good home cooking; hotel service; elevator, telephone; for women exclusively. Hotel Rutledge.

63D, 1 EAST—Two separate, double rooms, one overlooking Park; suitable couples; very exclusive location; references required. White.

MADISON AV., 213 (Near 36th)—Attractive room; excellent table; references.

West Side.

16TH ST., 18 WEST—Adjoining sitting room and bedroom; large front room; modern, excellent table; moderate.

54TH ST., 38 WEST—Large room, with board; table guests accommodated.

54TH, 54 WEST—Large rooms; private bath; references.

73D ST. (Corner), 279 West End Av.
THE WILLIAM HENRY.
Exclusive residential hotel, overlooking river; luxuriously appointed rooms, with private baths; bountiful and excellent table.

73D ST., 271 WEST.
Large double room, with private bath, in refined small boarding house; references.

76TH ST. (Near Riverside)—Handsomely furnished front room, bath; gentleman appreciating home cooking; single room. 2139 Col.

76TH, 133 WEST—Large front room, private bath; table guests; references.

79TH, 114-132 WEST—Wide, parked street; unusual and attractive; large parlors; tea room and lounge; steam heat.

82D ST., 128 WEST—Elegant, large front room, private bath, every improvement; also single room; very good table; congenial home; private house.

83D, 124 WEST (Graycourt)—Spacious parlors, lounge, steam heat; rooms, single, en suite.

82D, 174 WEST—(The Little House)—Beautiful room, bath; delicious home table.

82D, 5 WEST—Elegant front room, suitable two; all conveniences; excellent board. Jay.

87TH, 201 WEST—Kennedy Apartments; attractively furnished, single rooms; also 2, 3 room suites; home cuisine; elevator.

93D, 307 WEST (Riverside)—Beautiful large front room; twin beds; small room, parlor; exclusive neighborhood; excellent table; conveniences. Apt. 3.

104TH ST., 221 WEST—Midget cafeteria; food of the best quality; home cooking.

108TH, 329 WEST—Private hotel, beautiful rooms; Austrian cuisine; permanent guests only.

121ST ST., 414 WEST (Apt. 2)—Comfortable rooms; excellent table; near Columbia College.

West Side.

150TH, 400 WEST—Cheerful room, suitable couple, gentleman; bath adjoining; excellent German cooking; elevator apartment. Audubon 3990. Becker.

RIVERSIDE DRIVE, 549—Attractive room, adjoining bath; excellent board; two $30. Payne.

Richmond.

EVELYN LODGE—Charming all-year residence, lovely location; 25 min. to Wall St.; cozily furnished; excellent chef and service; small tables; parlors, smoking room, comforts; weekly, $20 up, with meals; 75 guests; 12 years one management; booklet. 71 Central Av., St. George, S. I. Block from ferry.

BOARD WANTED.

ROOM and board, with refined family, by young Jewish business girl; moderate terms. Josephine Weiss, 2,942 Broadway. Answer to C 881 Times.

COUNTRY BOARD.

ELMWOOD HOTEL, EAST ORANGE, N. J.—A quiet family hotel, twenty-five minutes from New York; desirable commuting; all outside, sunny rooms, with private baths; first-class service; steam heat; our reputation depends upon our dining room; we specialize in home-cooked foods, prepared temptingly, palatably; there can be no better living than among the Orange Mountains; room and bath, with meals, $25 weekly; two people, $40. Orange 7570.

ELABORATELY FURNISHED SUMMER HOME,
within 30 minutes of 42d St.;
will share my beautiful home with young married couple as paying guests; containing 10 large rooms and 3 baths; garage and fine grounds; excellent cook and maid service; would suit theatrical or movie stars or young business man and wife; inclusive terms $450 month; highest references required and given. C 362 Times.

JERSEY COAST—Semi-invalid and nurse desire board, private family, rooms on first floor, near beach, for Summer months; reasonable. Palmer, 200 Claremont Av.

COUPLE, two children (1 and 5), desire two rooms commuting distance, possibly six months; prefer private family; reasonable. C 392 Times.

COUPLE wants country board; refined, reasonable, easy commutation N. Y., preferably Tarrytown; send fullest particulars, terms. C 55 Times.

FINE accommodation, two or three people; new house on small estate; commutation. Elkins, Chappaqua. Tel. 185.

NERVOUS AND MENTAL CONDITIONS.
LYNWOOD LODGE, ENGLEWOOD, N. J.

FURNISHED ROOMS.

West Side.

94TH (700 West End Av.)—Sunny room, 3 windows; kitchen privileges; electricity; $15. "Britten."

94TH, 122 WEST—Desirable front rooms; modern apartment; first floor; gentleman. Wilson.

95TH, 330 WEST—Living room, bedroom; before 3, 6-8. Apt. 70.

96TH, 231 WEST—Handsome room, facing Broadway, running water, private family; for gentleman; high class apartment. Richmond.

97TH ST., WEST—Private family will rent comfortable room; home surroundings; $10 weekly; gentleman; permanent. Riverside 6780. Mrs. White.

97TH, 300 WEST—Medium front room, adjoining bath; modern.

97TH, 60 WEST—Sunny room, private bath, $16; front room, running water.

99TH, 243 WEST (corner Broadway)—Beautiful sunny outside room, running water, refined surroundings; elevator; references; gentleman. 3 East.

99TH, 260 WEST—Lovely large front room, $12; near Broadway subway. Carew.

101ST, 18 WEST—Comfortable rooms; running water; housekeeping privileges; $9-$12. McNamara.

103D, 203 WEST—Large room; no other roomers; couples; gentlemen. 6C.

104TH, 115 WEST—Outside room, elevator apartment, kitchen privileges; references required. Howell.

104TH, 247 WEST—Nicely furnished room, electricity, running water. Johnson.

109TH, 229 WEST (Apt. 82)—Room, adjoining bath; high class; elevator. $11.

110TH, 509 WEST (5B).
Suite two rooms and real kitchen.

118TH, 210 WEST—HOTEL CECIL.
ATTRACTIVE ROOMS, WITH OR WITHOUT PRIVATE BATHS; SPECIAL WEEKLY RATES; FULL HOTEL SERVICE.

136TH, 540 WEST (Corner Broadway)—Large room, connecting water; 2 gentlemen. Seaman.

142D, 510 WEST—Private house, parlor and bedroom; suitable for two business men; also single rooms; references exchanged. Carr.

148TH ST., 506 WEST—Nicely furnished, adjoining bath; reasonable; all conveniences; gentlemen. Landesman.

149TH, WEST (3,609 Broadway)—An exceptionally pleasant room facing Broadway, suitable for business couple; call after 6 P. M. Apt. 4D.

158TH, 636 WEST—Ideal location, overlooking Hudson, nicely furnished rooms, near subway.

165TH, 600 WEST (Broadway)—Cheerful, comfortably furnished room; modern conveniences. Apt. 22.

172D ST., 551 WEST—Room, use dining, kitchen; occupied. Boyd, Schuyler 6246.

207TH, 624 WEST—One or two rooms for rent; light housekeeping privileges; call after 7:30 evenings. Apartment 53.

BROADWAY (Near 72d St.)—Large room, suitable for two gentlemen, two ladies or a couple; terms moderate. Columbus 2504.

CENTRAL PARK WEST (in the 60s)—Unusual opportunity, outside living room and bedchamber connecting, adjoining bath, or let singly; no other roomers; small family; modern elevator apartment; references. Phone Columbus 7063.

EXCEPTIONALLY beautiful, large front room for one or two with quiet German-American family; faces St. Nicholas Park; worth seeing. E. Remacly, 58 Edgecombe Av. (9th Av. "L" to 135th St.).

LARGE ROOM, comfortably furnished, southern exposure; housekeeping privileges; also single room. Tel. Columbus 9184. Mitten.

RIVERSIDE DRIVE — Unsurpassed rooms, single, double, adjoining baths; private family; modern apartment. Tel. Schuyler 844 from 10 to 5.

RIVERSIDE DRIVE, 222 (94th)—Luxurious room, private bath, $85 month. Apartment 61.

RIVERSIDE DRIVE, 222, (94th)—Desirable suite, facing Hudson; another room, reasonable. Hale.

RIVERSIDE DRIVE, 73—Room with bath, studio, twin beds, gentlemen, business couple.

RIVERSIDE DRIVE, 240, at 96th St.—Two, three rooms, high-class apartment hotel; $100-$150.

RIVERSIDE DRIVE, 530 (124th St.)—Double room, kitchen privileges; $60 month. Morningside 2842, Apt. 313.

RIVERSIDE DRIVE, 76 (Between 79th and 80th Sts.)—Beautiful rooms, with or without bath.

RIVERSIDE DRIVE, 223 (94th)—Beautiful room, facing Drive; suitable 1-2. Parker.

TWO single, sunny rooms and bath for gentlemen in family of three adults; excellent table board 2 minutes away. 3,688 Broadway, near 152d St. Tel. 0638 Audubon.

WEST END AV. (near 86th subway)—Luxuriously furnished room, private bath; select; reasonable. Phone Schuyler 3638.

WEST END AV., 911—Beautiful room; running water; adjoining bath; home cooking. Also front basement room with bath.

WEST END AV., 265—Beautifully furnished room, dressing room and private bath; suitable two men or couple.

WEST END AV., 265—Beautifully furnished room, dressing room and private bath; suitable for two ladies.

WEST END AV., 759 (97th)—Attractive double corner room, select private house.

Brooklyn.

ST. JOHN'S PLACE, 59—Lovely back parlor and separate bedroom for gentleman; $10; electricity, bath; piano. Phone 1441 Sterling. Three subways; Wall St. 15 minutes.

UNFURNISHED ROOMS.

116TH (near Morningside Park)—Parlor floor, suitable physician or dentist; heat, electricity, running water. Phone Canal 8252.

BROADWAY, 2,190—Two rooms and bath, housekeeping, facing Broadway. Maison Helene.

ROOMS WANTED.

Furnished.

YOUNG MAN wants clean and light room with American family, Columbia neighborhood preferred, not over $8; state particulars. F 276 Times.

GENTLEMAN desires front room, shower, Riverside, West End, below 110th; no other roomer; state particulars. B 119 Times.

ATTRACTIVE parlor, conveniences; phone; business woman; $8 weekly. C 60 Times.

I WANT a room with a private family, not over $30 monthly. Phone Fitzroy 2144.

YOUNG business woman desires room with, without board. F 902 Times Downtown.

SITUATIONS WANTED—Female.

ASSISTANT BOOKKEEPER, general office work; experienced; references; $18. F 727 Times Downtown.

BILLING CLERK, six years' experience; office work; $25. F 893 Times Downtown.

BOOKKEEPER, EXPERT TRIAL BALANCES, CONTROLLING ACCOUNTS, SYSTEMATIZER; CAPABLE TAKING FULL CHARGE; SALARY $30. C 1250 TIMES BRONX.

BOOKKEEPER, 20; high school graduate; 3 years' experience; thoroughly competent controlling accounts; desires connection with reliable concern; best references; salary $23. C 372 Times.

BOOKKEEPER, expert, 8 years' experience controlling accounts, trial balances, statements, &c.; capable of taking full charge; stenographer, typewriter; salary $35; highest references. T 433 Times.

BOOKKEEPER-STENOGRAPHER, some experience, willing worker; reference; $18. Hannah Kreiman, 193 Stockton St., Brooklyn, N. Y.

BOOKKEEPER - STENOGRAPHER, high school graduate, thoroughly experienced; take complete charge office; highest credentials. C 389 Times.

BOOKKEEPER-TYPIST, thoroughly experienced, take entire charge; desirable reference; salary $35. Edna Leindorf, 1,456 Wilkins Av. Intervale 1370.

BOOKKEEPER—Thoroughly experienced controlling accounts, trial balance; capable take full charge. I. Rosen, 1,316 Clay Av. Jerome 2212.

BOOKKEEPER, typist; trial balance, controlling accounts, thoroughly capable; take entire charge; $30. B. T., 144 Times.

BOOKKEEPER, experienced customers' accounts, trial balance; capable office manager. K 324 Times.

BOOKKEEPER-TYPIST, thoroughly experienced; salary $25. Box 66, 1,770 Madison Av.

BOOKKEEPER, thoroughly experienced, competent, highest credentials; typewriting; $25. B 125 Times.

BOOKKEEPER'S ASSISTANT-TYPIST, six years' experience; best references. B 110 Times.

BOOKKEEPER - STENOGRAPHER, high school graduate; experienced stenographer. F 735 Times Downtown.

BOOKKEEPER—Four years' thorough experience; double entry; controlling accounts. C 365 Times.

BOOKKEEPER-TYPIST, several years experience, understands office, routine thoroughly. Phone Intervale 2365.

BOOKKEEPER, switchboard, typist, 4 years' experience; references; $20. L 983 Times Downtown.

BOOKKEEPER and stenographer, high school graduate. Irene Gelbstein, 103 West 103d.

BOOKKEEPER - STENOGRAPHER, FIVE YEARS' EXPERIENCE, CONSCIENTIOUS. C 378 TIMES.

BOOKKEEPER, 4 years' experience, knowledge stenography, seeks position without Saturday. H. G., 8,667 17th Av., Brooklyn.

BOOKKEEPER desires position, 4 years' experience; $22. Jacobs, 120 East 4th St.

BOOKKEEPER, competent, experience six years; references. Call R. B., Worth 1153.

BOOKKEEPER, five years' experience; take charge set of books. B 88 Times.

CLERK, assistant bookkeeper, typist; three years' experience. F 714 Times Downtown.

COLORED woman wants day work. E. Johnson, 111 West 49th St.

COMPANION to elderly lady, by woman of refinement; middle aged, capable. Telephone Main 9428, or 162 N. Y. Times B'klyn.

COOK, first-class; special dinners or by the week; references; reasonable. Box 10, 1,563 3d Av.

CORRESPONDENT—Thoroughly experienced, claim and collections; rapid typist. L 993 Times Downtown.

COUPLE seek position in country; first-class references. Phone Audubon 7505.

DICTAPHONE OPERATOR, four years' experience; excellent references. F 268 Times.

DRESSMAKER—First-class work at short notice; very reasonable; Vogue, Royal styles, own material, or estimates given; home preferred. Palmer, 69 East 56th St. Plaza 9170.

DRESSMAKER, artistic, fancy tailored gowns, coats, capes, desires engagement by day, private family. Telephone Schuyler 10468.

DRESSMAKER, expert, remodeling high-class gowns; $8 day. K 208 Times.

DRESSMAKER — Gowns for all occasions; remodeling; home or out. Plaza 9621.

GOVERNESS or governess-housekeeper, German, educated in England, very capable, excellent needlewoman; highest references. B 103 Times.

GOVERNESS wishes position for infant; $65. Helen Austin, 377 East 142d St.

HOUSEKEEPER, American, good cook; capable taking entire management. F 251 Times.

HOUSEWORK—Colored girl, part time; references. Audubon 1340, Apt. 36.

HOUSEWORK—Colored girl, half time; references. J. H. Reed, 142 West 143d.

INSTRUCTRESS—FRENCH LESSONS, CULTURED WOMAN; PRICE REASONABLE. HERMET, 157 WEST 129TH ST.

LADY, Spanish, expert machine or hand embroidery, can duplicate any painting or design; will work by day at your residence; specialty wedding gowns. Write Miss Fernandez, care Blanco, 605 West 138th St.

LADY, refined, tactful, wishes position as secretary to chiropractor; also take charge of office; references. A 1040 Times Harlem.

LADY'S MAID, Swedish, excellent sewer, embroiderer, packer; highest references. C 882 Times.

LAUNDRESS, young woman; best references; other work; full or part time. Box 10, 1,563 3d Av.

MAID, colored, position west side, theatre, dentist, dressmaker. Audubon 1060, Apt. 82.

NURSE, surgically trained, capable, quick, wishes position with real opportunity in doctor's office, surgeon preferred; best references. Alice Jarmel, Hotel Monterey, 94th St.-Broadway.

NURSE wishes permanent position companion to lady, chronic, nervous case; willing to travel; references. Box 535, 853 Columbus Av.

OFFICE ASSISTANT, 17, part time; $8. Anna, 115 East Houston St. Orchard 8277.

SECRETARY-STENOGRAPHER, long experience with national bank and investment bankers, possesses initiative, is accustomed to being in charge of important duties without supervision, desires similar position. F 646 Times Downtown.

SECRETARY-NURSE—Desire to secure position with physician in city or vicinity; graduate and R. N. of a recognized training school; special training for secretarial work. B 124 Times.

SITUATIONS WANTED—Female.

SECRETARY-STENOGRAPHER, COLLEGE GRADUATE, 2 YEARS' EXPERIENCE; GOOD CORRESPONDENT; EXECUTIVE ABILITY; $25. APT. 29, MORNINGSIDE 8905.

SECRETARY-STENOGRAPHER, managing clerk, capable taking charge order department; 10 years' experience. D 833 Times Downtown.

SECRETARY-STENOGRAPHER, expert, 12 years' experience; dependable. L 975 Times Downtown.

SECRETARY-STENOGRAPHER, knowledge bookkeeping, capable assuming executive duties. L 987 Times Downtown.

STENOGRAPHER-SECRETARY, 25; attractive personality; accustomed rapid technical dictation; 6 years' engineering, architectural, educational experience; quick grasping ideas; fluent correspondent; good speller, excellent grammarian, mathematician; $25. N 809 Times Downtown.

STENOGRAPHER, beginner, good speed in shorthand and on the typewriter, familiar with card systems and office devices; neat in appearance; hard worker; $18 per week. Miss B., 36 West 123d St. Phone Harlem 0518.

STENOGRAPHER, six years' technical, commercial experience; familiar office routine, knowledge bookkeeping; initiative, businesslike; high school education; references; salary $25. F 705 Times Downtown.

STENOGRAPHER—Eight years' broad business experience; rapid in taking and transcribing dictation; competent to act as secretary or take full charge of office detail; highest references. C 12 Times.

STENOGRAPHER, business, high school education, two years' experience; understands office details; good reference; $20. S. B., 152 Times.

STENOGRAPHER, sales ability, suitable brokerage or any high class business; attractive personality; salary $35. Apt. 35, 566 West 162d St.

STENOGRAPHER, thoroughly competent; high school education; six years' experience; reliable; references; $25. S. T., 128 Times.

STENOGRAPHER, Spanish, high school graduate, capable young lady, wishes to establish herself with reputable firm; references. F 265 Times.

STENOGRAPHER, 21, above average intellect; 4 years' machinery experience; neat, painstaking, industrious worker; $22. N 808 Times Downtown.

STENOGRAPHER, expert, intelligent, nine years' experience; write letters without dictation; knowledge bookkeeping, dictaphone; $25. L 979 Times Downtown.

STENOGRAPHER position wanted, three years' railroad and one year commercial experience; $28-$30. S. Liebskes, 1,366 38th St., Brooklyn.

STENOGRAPHER, secretarial work, six years' experience; exceptional ability; initiative; excellent references; $22. E. Scherer, 881 Fox St., Bronx.

STENOGRAPHER, secretary, bookkeeper, thoroughly competent, high school graduate, 4 years' experience, desires responsible position. F 727 Times Downtown.

STENOGRAPHER, French-English, experienced, reliable, conscientious worker; excellent references. L 278 Times.

STENOGRAPHER—Efficient, willing; three years' experience; $23. Jerome 2537. B 107 Times.

STENOGRAPHER, commercial, correspondent, eight years' experience; dependable, trustworthy; $25. C 352 Times.

STENOGRAPHER-SECRETARY, thoroughly experienced, college education, desires interview. K 621 Times Downtown.

STENOGRAPHER, three years' experience, banking, legal work; competent; $25. B 90 Times.

STENOGRAPHER-SECRETARY, thoroughly capable, competent correspondent; eight years' experience. F 271 Times.

STENOGRAPHER, 2 years' experience; familiar office routine; $18. A 1051 Times Harlem.

STENOGRAPHER-BOOKKEEPER, college education; excellent business experience; $40. F 786 Times Downtown.

STENOGRAPHER, capable, 5 years' experience; excellent references; $22. F 880 Times Downtown.

STENOGRAPHER, one year's experience office assistant; references; $16. L 992 Times Downtown.

STENOGRAPHER—Capable, energetic; capacity for detail; moderate salary. W 1037 Times Annex.

STENOGRAPHER, office work, experienced, high school graduate, accurate, ambitious. F 255 Times.

STENOGRAPHER—Three years' experience bookkeeping, office work. S. Soield, 711 Tremont Av.

STENOGRAPHER, two years' experience; competent, neat; references; $18. D 638 Times Downtown.

STENOGRAPHER, five years' importing, exporting; capable; bookkeeping; $25. D 637 Times Downtown.

STENOGRAPHER, competent, willing, high school graduate; experienced. Call M. T., Worth 1159.

STENOGRAPHER, 3 years' experience, efficient, alert, desires permanent position. C 373 Times.

STENOGRAPHER, four years' experience; trustworthy; rapid; reference; $20. F 732 Times Downtown.

STENOGRAPHER, five years' experience, office worker, educated; $25. Tel. 1439 Plaza, Jacobson.

STENOGRAPHER, knowledge of bookkeeping, 7 years' experience. Phone 1960 Cypress.

STENOGRAPHER, 3 years' experience, efficient; references; $18. W 928 Times Downtown.

STENOGRAPHER, 8 years' experience, wants work evenings; stenography not necessary. D. Freeman, Longacre 2570.

STENOGRAPHER experienced, neat, accurate; initiative; good education; $25. F 781 Times Downtown.

STENOGRAPHER, experienced, capable, conscientious; good references. M. Hirsch, 1,228 40th St., Brooklyn.

STENOGRAPHER, college graduate, experienced; office manager; assume responsibility. M. K., 3,525 Broadway.

STENOGRAPHER and typist, 17, beginner; recommended. Elsie, 117 East Houston St. Orchard 8277.

STENOGRAPHER—Have you need of intelligent, efficient, experienced stenographer? Phone Wadsworth 5963.

STENOGRAPHER, 5 years' experience; conscientious, reliable; references; $22. F 894 Times Downtown.

STENOGRAPHER, high school graduate; 8½ years' experience; accurate, rapid, seeks position of responsibility. F 471 Times.

STENOGRAPHER, high school graduate; 8 years' experience; conscientious. 160 N. Y. Times Brooklyn.

STENOGRAPHER, TYPEWRITER, beginner, neat, rapid; no agency; $15. F 900 Times Downtown.

STENOGRAPHER, competent, commercial, import, export experience; references. F 722 Times Downtown.

STENOGRAPHER, two years' experience; competent, accurate; excellent references. F 724 Times Downtown.

STENOGRAPHER and TYPIST, beginner; salary $15. F 725 Times Downtown.

STENOGRAPHER, experienced, desires position office, 42d St. district. F 245 Times.

STENOGRAPHER—Young lady, 3 years' experience; quick, capable; $23. B 106 Times.

STENOGRAPHER, five years' experience; competent; Oliver operator. B 98 Times.

STENOGRAPHER, 5 years' experience; competent; Christian. G. B., 1,152 3d Av.

STENOGRAPHER-TYPIST, can take charge small office; $18. Z 2145 Times Annex.

STENOGRAPHER, bright beginner, some experience, college educated. H. H., 77 Times.

STENOGRAPHER, 5 years' experience general office work; salary $25. F 259 Times.

STENOGRAPHER, exceptionally bright, experienced; $25. C. Greene, 110 East 96th.

SWITCHBOARD OPERATOR desires position with uptown concern; four years' experience; capable, courteous. L 980 Times Downtown.

SWITCHBOARD OPERATOR—Exceptionally neat appearing girl, high school graduate, age 20; 3 years one concern; highest credentials. P 750 Times Downtown.

SWITCHBOARD OPERATOR, EXPERIENCED, GENERAL OFFICE WORK; BEST REFERENCES. F 716 TIMES DOWNTOWN.

TEACHER, French lessons, young lady, graduate Paris University. 422 West 115th St., Apt. 9.

TELEPHONE OPERATOR, experienced, handle busy board, filing, clerical; best references furnished; $18. T. O., 136 Times.

TELEPHONE OPERATOR, experienced; typewriting, clerical work; references; $20. A 1062 Times Harlem.

TELEPHONE OPERATOR desires evening work. C 395 Times.

TYPIST, experienced, accurate, office assistant, desires temporary position. S., 201 West 118th St.

TYPIST—A young lady speaking English and Spanish desires a position. 2 East 108th St., New York City.

TYPIST-OFFICE ASSISTANT, four years' experience; reference; $17. L 981 Times Downtown.

TYPIST—Night work only; competent, knowledge stenography. C 54 Times.

TYPIST, office assistant, three years' experience; references; $18-$20. B 99 Times.

TYPIST, general office work; 2 years' experience; $16. L 995 Times Downtown.

TYPIST—Accurate; 2 years' experience; $16-$17. L 994 Times Downtown.

TYPIST-CLERK, 2 years' experience; $18. Pritchard, 117 West 89th.

TYPIST, neat, accurate, willing worker; $17. C 72 Times.

WOMAN, recommended, of fine character, education and refinement, wishing position in good home as companion to lady, could assist with housekeeping or care of young girls, reply to Mrs. Hope Simpson, 955 Park Av.

SITUATIONS WANTED—Female.

WAITRESS. Apply Sloane Hospital, 447 West 59th St.

YOUNG WOMAN, Christian, thorough secretarial experience, desires position in private office; competent, dependable and willing; understands stenography; highest reference from present employer; $25. Miss See, 249 West 52d St.

YOUNG WOMAN, experienced in office details, four years last position, at present employed, desires position with growing concern where there is opportunity for advancement. Phone Beekman 996; ask for Miss Lucas.

YOUNG WOMAN, experienced, wishes to take entire charge of first-class furnished room house. Care of Mrs. White, 501 West 143d. Phone Audubon 3040.

YOUNG WOMAN wishes position at office cleaning, laundry work. Call Edna Lopes, 506 West 36th St., top floor.

YOUNG GIRL, Irish, lately landed, waitress, chamberwork, nurse. 230 East 70th, Clifton.

YOUNG LADY, confidential secretary, well educated, refined, tactful and pleasing personality, desires position; will consider position out of town. C 385 Times.

YOUNG LADY, refined, would like position evenings, doctor's assistant or like capacity. C 62 Times.

YOUNG LADY, high school graduate; knowledge stenography, switchboard. 161 N. Y. Times Brooklyn.

YOUNG LADY gives music lessons in exchange French instruction. C 354 Times.

Employment Agencies.

HOUSEWORKERS—Dependable colored servants, neat, experienced; excellent cooks, investigated references; seeking employment; "dayworkers a specialty." Telephone Columbus 5165. Domestic Service Agency, 329 West 59th.

HOUSEWORKERS—Neat colored girls, investigated references, wish places; other Southern help supplied. Lincoln Industrial Exchange, (Agency,) 314 West 59th. Phone Columbus 5022. Established 1890.

BROADWAY EXCHANGE AGENCY, 1,482 BROADWAY (43D ST.) BRYANT 9175. STENOGRAPHERS, TYPISTS, BOOKKEEPERS, ASSISTANTS, CLERKS, FURNISHED FREE TO EMPLOYER.

BERTHA CARLSON, Swedish Agency—First-class servants. 2,280 Broadway, cor. 82d St.

MRS. KEMP'S AGENCY, Aud. 2856—Hygrade colored servants; city, country; references investigated.

SHEPHERD'S AGENCY — Help by month, week or day. 107 W. 133d St. Morn. 6916.

SITUATIONS WANTED—Male.

ACCOUNTANT, junior, 23, N. Y. U. man, 6 years' experience, complete charge of manufacturing set of books, trial balance and financial statements; also cost system, figured by process method; future advancement more important than salary; Gentile; best references as to initiative and efficiency; will accept out of town position. A. Misicka, 512 East 82d St., New York.

ACCOUNTANT, Confidential Man—British-American firm, retiring, wish to place their capable accountant, years in their employ, broad experience, conscientious, quick; supervise or handle entire work bookkeeper, cashier; especially qualified as confidential man. Mr. Howard, 19 West 27th St. Madison Square 9120.

ACCOUNTANT, credit, office manager, 10 years' broad experience modern accounting; auditor and systematizer, conversant credits, income tax, financial statements, interlocking costs, office management; university graduate; unquestionable references. B 104 Times.

ACCOUNTANT, capable and ambitious junior, N. Y. U. senior, 6 years bookkeeping, 4 months' course, 4 months' public accounting experience, wishes position with accountant, preferably certified; salary no object. J. Kantor, 500 Rockaway Av., Brooklyn.

ACCOUNTANT, TAX SPECIALIST—Arrangements firms without bookkeepers; books opened, audited, systematized. Greene, 1,457 Hudson Terminal Building. Telephone Cortlandt 1379.

ACCOUNTANT, Bookkeeper, Auditor, expert organizer, controlling accounts, financial statements; full knowledge Spanish; A1 references. J. V., 23 West 83d.

ACCOUNTANT—Certified public accountant, thoroughly experienced, wishes to make change; highest references; salary $4,000. D 641 Times Downtown.

ACCOUNTANT—Books opened, tax reports; arrangements firms without bookkeepers, $2.50 weekly up. Goldwater, 299 Broadway. Worth 5068.

ACCOUNTANT, certified, tax returns prepared, auditing and special bookkeeping arrangements; moderate fees. C 1249 Times Bronx.

ACCOUNTANT, BOOKKEEPER, varied experience, supervision, credits, financial statements. F 848 Times Downtown.

ACCOUNTANTS, income tax specialists; last day. United States Audit. Vanderbilt 5463, 5464.

ACCOUNTANCY STUDENT desires connection with accountant; experienced bookkeeper. D 809 Times Downtown.

ACCOUNTANT, Spanish, English, correspondent, 24, desires connection any line. B 102 Times.

ACCOUNTANT—Income tax specialist, audits, &c.; terms reasonable; open Sunday and evenings. Rector 5137-6830.

ACCOUNTANT — Good all-around senior wishes permanent position; salary $75 per week. D 632 Times Downtown.

ADVERTISING — Young man, aggressive, wishes to make connections with advertising agency or department; knowledge of layout, placing and following up work. F 884 Times Downtown.

ARCHITECTURAL DRAFTSMAN desires position with contractor or architect; 15 years' experience all branches; references. Z 2125 Times Annex.

ACCOUNTANT—A Pace-trained, senior accounting student, desires position; certified public accounting firm; objective, experience. F 257 Times.

ACCOUNTANT, expert manufacturing, commercial, corporations, taxes, open engagements day, week, month. Phone Gregory, Audubon 6554.

ACCOUNTANT, bookkeeper, office manager, correspondent; 20 years' experience; systematizer and efficiency expert; hard worker. B 94 Times.

ACCOUNTANT, 3½ years' bookkeeping experience, New York University student, now available, desires position as junior. B 306 Times.

ACCOUNTANT—Books opened, systems installed, periodic audits; moderate charges. Willcox, 1,819 Broadway. Columbus 1214.

ACCOUNTANT, junior, desires position with accountants; salary no object. B 93 Times.

ADVERTISING SOLICITOR seeks engagement on high-class technical or professional publications; successful producer; now employed; good reason for changing; acquainted Eastern territory; best references; salary and commission. F 250 Times.

ASSISTANT TO EXECUTIVE, 37, married, citizen, pleasing disposition, 21 years' experience, Pace accountancy student, capable office manager, speaks and writes German. Z 2016 Times Annex.

ADVERTISING—Young writer wishes work as copywriter or correspondent; style and ideas; business experience. C 69 Times.

AUTOMOBILE PARTS MAN, capable, experienced in handling stockroom. B 123 Times.

BOOKKEEPER.

Young man, 24, married, desires position as bookkeeper or junior executive; 7 years' experience, knowledge of controlling accounts, statements, &c.; would prefer position where opportunity would be given to get outside selling experience. F 634 Times Downtown.

BOOKKEEPER, office manager, clean cut American, age 34; 8 years' manufacturing experience; fluent correspondent, selling ability; business getter, experience corporation, controlling accounts, figure costs, make up payroll, render trial balance; financial statements; unquestionable references; $1,800. 0741 Times Downtown.

BOOKKEEPER-CASHIER.

Present employed, desires permanent connections, 27, married, experienced voucher, register, accounts payable, pay roll, bank reconciliation, controlling accounts; 12 years' references; $30. H 595 Times.

BOOKKEEPER, beginner; I write a good hand, am quick and accurate and have been drilled in the most modern methods of accounting; satisfactory references concerning character and ability. Mr. Z., 36 West 123d St. Phone Harlem 0518.

BOOKKEEPER-ACCOUNTANT,

accustomed personally handling 1,500 active ledger accounts, controlling ledger, monthly balance, financial statements, costs, income tax reports, clean-cut worker; references. H 527 Times.

BOOKKEEPER, young man, 21, employed at present; accountancy student, experienced in double entry, controlling accounts, &c.; capable of handling full set of books; conscientious and hard worker. C 63 Times.

BOOKKEEPER, expert, four years experience, controlling accounts, financial statements, pay-rolls, correspondent, typist, senior accountancy student, capable take complete charge. L 896 Times Downtown.

BOOKKEEPER, young man, 26, accountancy student, with nine years' practical experience; capable of full charge; also credits and collections; excellent references. C 56 Times.

BOOKKEEPER, experienced, trial balances, controlling accounts, payroll, financial statements, office routine, advanced accountancy student. F 676 Times Downtown.

BOOKKEEPER, correspondent, young man, character, ability, education, experience general office routine, reliable, trustworthy; moderate salary. B 101 Times.

BOOKKEEPER, balance check book, cash book; entries made on all books; part or whole time; excellent penman. F 719 Times Downtown.

BOOKKEEPER, thoroughly experienced, full charge, controlling accounts, trial balances, statements; capable; college business training. F 726 Times Downtown.

SITUATIONS WANTED—Male.

BOOKKEEPER, 28, four years' experience, thoroughly competent take charge full set books; highly recommended. F 746 Times Downtown.

BOOKKEEPER-ACCOUNTANT, 22, experienced, well educated, typewrites; renders financial statements monthly, checks credits; complete charge. B 127 Times.

BOOKKEEPER-CASHIER—8 years' experience, controlling accounts, trial balance; excellent penman; highest reference; part or whole time. F 718 Times Downtown.

BOOKKEEPER-CASHIER, thoroughly competent, knows controlling accounts, take care of all details, &c. F 852 Times Downtown.

BOOKKEEPER, experienced in stock brokerage corporation; can take charge of complete set of double entry books. C 359 Times.

BOOKKEEPER, accountant, 25, six years' experience; correspondent, typist. L 955 Times Downtown.

BOOKKEEPER, 25, experienced, excellent references; willing start $26. Reardon, 230 East 46th.

BOOKKEEPER-ACCOUNTANT, long experience, seeks work evenings and Sundays. K 206 Times.

BOOKKEEPER, five years' experience control accounts, trial balance. F 891 Times Downtown.

BOOKKEEPER, 26, seven years' experience, thoroughly competent; references. L 966 Times Downtown.

BOOKKEEPER, 4½ years' experience; expert correspondent, constructive; opportunity; $30. C 394 Times.

BOOKKEEPER, office manager, experienced control system, efficiency; moderate salary. N 398 Times.

BOOKKEEPER - CASHIER, experienced; knowledge foreign exchange, banking credits. F 743 Times Downtown.

BOOKKEEPER, assistant, 19; high school graduate; typewriting; ambitious; references. C 391 Times.

BOOKKEEPER, 22, desires bookkeeping or clerical position; experienced; $22. C 397 Times.

BOOKKEEPER, cost man, typist, 25, possesses initiative, selling ability. C 368 Times.

BOOKKEEPER, experienced credit man, desires position offering good future. B 100 Times.

BOOKKEEPER, 22, excellent penman, knowledge typewriting and correspondence; references. O 71 Times.

BOOKKEEPER, experienced, young man, 19, college student; references. C 48 Times.

BOOKKEEPER, 24, capable taking charge complete set books. B 126 Times.

BOY, 18, attending high school, desires position after 1:30; prefers office work; ambitious worker. B 112 Times.

BOY, 18, wishes office position; have reference. Phone 1717 Longacre.

BUTLER-VALET-COOK, young Englishman; bachelor's apartment; sleep out; A1 references; willing to travel. B 120 Times.

CHAUFFEUR—I wish to obtain position for a good chauffeur-mechanic who has been in my employ for past year; further information can be had either by phone or letter. Bloch, 277 Broadway. Phone Worth 9376.

CHAUFFEUR, exceptional mechanic, careful driver; 11 years' practical experience, high-grade private family; references; neat appearing, obliging, pleasing manners; reasonable salary. S. T., 69 Times.

CHAUFFEURS—We have several good men with from 3 to 9 years' reference on last positions; this is not an employment bureau. Society of Professional Auto Engineers, 1,947 Broadway. Telephone Columbus 10276.

CHAUFFEUR (28), 10 years' experience in private families, first-class driver, mechanic, foreign, domestic cars, now employed, will call after 7:30 P. M. Reilly, 305 West 126th St.

CHAUFFEUR, expert, careful, desires spare time driving engagements for evenings or Sundays. R. Gray, 443 East 57th St. Plaza 3258.

CHAUFFEUR, 27, excellent mechanic, careful and economical driver; all repairing; four years in last position; reliable; references. G., 2,099 8th Av.

CHAUFFEUR, mechanic, 8 years' experience, wants position, private; best reference. W Jorns. Phone Circle 7076. 363 West 50th St.

CHAUFFEUR - MECHANIC, 25, neat, 8 years' experience, high-grade cars, wishes private position; reference. Galets, 225 West 115th.

CHAUFFEUR - MECHANIC, 28; married, careful driver; 8 years' experience Packard, Cadillac; best references. Howe, 438 West 49th.

CHAUFFEUR, married man, 10 years' experience, wishes position, private family, city or country. Charles Mero, Tel. Lenox 10045.

CHAUFFEUR, mechanic, wishes private position; last place 5 years driving Cadillac; aged 32, married. Albrecht, 322 East 94th St.

CHAUFFEUR, mechanic, Italian, desires position; private family; experienced on high-grade cars; best of references. B 92 Times.

CHAUFFEUR, butler, 8 years' experience, city, country; careful driver; A1 references. C 1248 Times Bronx.

CHAUFFEUR, 22; four years' experience; excellent references; moderate salary. F 253 Times.

CHAUFFEUR-MECHANIC, long experience; all cars. O'Donnell, 442 West 57th.

CHEMIST'S ASSISTANT—Young man with fairly good knowledge of chemistry wishes position in manufacturing chemical laboratory offering an opportunity for advancement; salary secondary. Kunick, care of Platek, 64 West 115th St.

CLERK, grocer, 21, position with a wholesale grocer or other wholesale house; A1 references. L. Frand, 1,352 5th Av., city.

CLERK, American man, 40, industrious, capable, experienced office routine; nine years in last position. C 379 Times.

COLLEGE GRADUATE, 23, technical and commercial education, business experience, desires permanent connection. F 270 Times.

COOK, Japanese, or useful butler, desires position in family; best references. S. N., 445 East 57th St.

CORRESPONDENT, 21, mail order, sales, complaints, 6 years' office experience; course in business English and bookkeeping; A1 references; salary $28-$30. 159 New York Times, Brooklyn.

DRAFTSMAN, detailer, first class tracer, letterer; 7 years' experience, industrial plant layouts, piping, mechanical. F 717 Times Downtown.

DRAFTSMAN, engineering, some architectural; 3 years' experience. Birkmire, 2190 Loring Place.

DRAFTSMAN, mechanical; works, technical training; 12 years' office experience. B 111 Times.

DRAFTSMAN, architectural (married), 15 years' practical experience, reliable; $45. C 396 Times.

DRAFTSMAN, mechanical, wishes position; moderate salary. G. B., 61 2d St., Hoboken.

EXECUTIVE, YOUNG MAN, EXCEPTIONAL QUALIFICATIONS, PLEASING PERSONALITY, ABLE CORRESPONDENT AND TRADER, DESIRES CONNECTION WITH RELIABLE FIRM; REFERENCES. C 59 TIMES.

EXECUTIVE, domestic, foreign salesman, office manager, expert stenographer, secretary, at present SECRETARY large mercantile corporation, desires change. L 993 Times Downtown.

EXECUTIVE ENGINEER, design, maintenance and operation; broad and long experience; highest credentials; position of permanency desired with large interests. 163 N. Y. Times, Brooklyn.

EXECUTIVE offices and factory, young man; metals, general manufacturing, assembling, stamping, drawing, &c.; following up costs, production, &c. C 50 Times.

EXECUTIVE—Man, age 30, with 10 years' banking, selling, analytical, statistical experience, wants salary position. K 309 Times.

EXPORT MAN.

Fourteen years' export experience, traveled extensively in Latin American countries, valuable connections, wishes position with manufacturer or exporter, or with any desiring to develop foreign trade. C 358 Times.

FACTORY MANAGER, manufacturing and efficiency experience; cost accountant; managerial ability; aged 35; references. Knight, 1,072 Bergen St., Brooklyn.

FOREMAN, experienced mechanic, designing and building, special machinery, tools, jigs and fixtures; manufacturing interchangeable parts; develop ideas; supervise plant installation; capable executive, desires position. C 1247 Times Bronx.

FRAMER on traveling bags wishes position; salary no object. Wenig, 2 Cannon St.

GARDENER, Scotch, single, experienced, wants permanent position, private place. M 535 Times.

INVESTIGATOR, young man, married, age 27, desires position inside or outside; recently with large corporation. B 95 Times.

MAIL SALES EXECUTIVE,

versatile, energetic business producer; age 32; trained in general merchandising and dealer development work; writer of resultful letters and advertising copy; familiar with credits, collections, &c. D 636 Times Downtown.

MAN, Japanese, wishes a position general housework; city or country; have references; answer to Si Sonoda, 451 West 21st St.

MAN, 28, 8 years' Wall St. experience; understands brokerage business thoroughly, all departments; available. F 745 Times Downtown.

OFFICE ASSISTANT—Good penman and typist; willing to start at $20 weekly; references. Klein, 138 East Broadway, city.

OFFICE MANAGER desires permanent position with mercantile house; expert correspondent, claims and collections, traffic; industrious, efficient; A1 references. D 626 Times Downtown.

OFFICE MANAGER, 30, college graduate, capable, experienced secretary, bookkeeper, correspondent, advertising man, salesman and executive. C 70 Times.

SITUATIONS WANTED—Male.

OFFICE MANAGER or junior executive, 30, twelve years' experience as correspondent, cashier, assistant office manager; knowledge accounting, credits, highest references. D 592 Times.

PURCHASING AGENT or assistant, experienced purchasing steel, iron, brass, hardware and general factory supplies. A 1049 Times Harlem.

PURCHASING AGENT—Young, well educated man with extended experience selling printing, desires inside position; married. L 170 Times Downtown.

REPRESENTATIVE AGRICULTURAL MACHINERY MANUFACTURERS.

Gentleman, 30 years old, married, business developer, numerous connections in Mexico; represented in Central America; seeks position with reputable concern; eight years' export experience, shipping; conversant office routine; highest references. L 985 Times Downtown.

SALES LETTER WRITER.

Letters of merit; the kind that get the business, written by one thoroughly familiar with sales conditions and tactics; a trial solicited. Address L 986 Times Downtown.

SALES agents, Long Island, calling upon hotels and restaurants, desires lines on beverages; commission basis. B 130 Times.

SALESMAN, 28, producer; interviewed and sold the executives of the largest institutions and banks in New Jersey; can get an interview where others fail. What have you to offer? P. O. Box 257, Trenton, N. J.

SALESMAN.

College man, 27, year's selling experience, import house, good record, desires to sell advertised product to retailers; plugger, not looking for snap; commission O. K. Box 2, 84 West 83d St., Bayonne, N. J.

SALES MANAGER, with advertising experience; has ability to plan aggressive and progressive sales campaigns and the personality to direct large sales organizations; a real doer and producer. F 742 Times Downtown.

SALESMAN, experienced, personality and productive, desires connection with a manufacturer or mercantile house on a salary or commission basis; no security proposition entertained. Ability. F 249 Times.

SALESMAN, 27, or assistant to sales executive; knowledge stenography; energetic, loyal worker; proven ability. F 744 Times Downtown.

SALESMAN—Bright, alert young man with college education desires permanent connection; loyal and conscientious worker. F 898 Times Downtown.

SALESMAN, experienced, good appearance and personality, seeking opening where conscientious work may lead to future; no insurance or bond propositions. B 108 Times.

SALESMAN, making headquarters in Chicago, wants one or two specialty lines for drug, hardware, grocery or department store. C 53 Times.

SALESMAN—Mr. Business Man, what sales line do you wish to extend in Westchester County? If your proposition has merit write Glasgow, Hillview, Yonkers.

SALESMAN, 26, general retail store experience, hardware, auto supplies, housefurnishings, paints; best of references. F 246 Times.

SALESMAN, eight years' selling experience, desires a legitimate proposition with reliable concern; no schemes; references. O 70 Times.

SALESMAN, good city inside, experienced infants' wear, piece goods to cutting-up trade, desires connection. F 275 Times.

SALESMAN, 27; no experience; experienced mechanical engineer and draftsman. C 51 Times.

SALESMAN, 26, experienced, wants permanent connection; excellent reference. L., 1,152 3d Av.

SALESMAN, experienced jewelry, ladies' combs and novelty line. D 814 Times Downtown.

SALESMAN, energetic, live wire, seeks change; salary and commission. F 260 Times.

SALESMAN, inside, experienced hosiery and underwear, ambitious, hustler; references. B 89 Times.

SALESMAN-EXECUTIVE, 15 years one concern; excellent references; moderate. F 441 Times.

SALESMAN—Staple line wanted for Baltimore, Washington; commission basis. C 366 Times.

SALESMAN, well experienced, proven ability; salary or drawing account. C 384 Times.

SALESMAN, following jobbers, retailers; drawing or salary; married. F 748 Times Downtown.

SALESMAN, 30, college graduate, seeks high-grade proposition, city or traveling; preferably dyes and chemicals. C 71 Times.

SALESMAN, experienced upholstery, exclusive decorative furnishing accessories, desires position. B 122 Times.

SALESMAN, jewelry, wholesale and retail experience, desires position. C 353 Times.

SALESMAN with car desires dress concern, also orders. Robinson, 830 East 163d St.

SALESMAN, retail dry goods, desires position with wholesale house. C 52 Times.

SECRETARY—Young French lawyer, LL. D., B. S., Sarbonne, Columbia University, fluent in both French and English; willing to travel with gentleman. Z 2138 Times Annex.

SECRETARY, high calibre; ten years' thorough training; paticularly qualified to assist executive; expert stenographer. C 68 Times.

SECRETARY-STENOGRAPHER, capable correspondent, accustomed to responsibilities. Moloney, 248 East 33d St.

STENOGRAPHER-SECRETARY, 23, touch typist, fluent correspondent, university graduate, have brains, ability, assume entire charge; 8 years' technical experience; quick, accurate, good penman; conscientious worker; $35. N 811 Times Downtown.

STENOGRAPHER, office assistant, 23, four years' experience; prefer position opportunity work in sales end. F 740 Times Downtown.

STENOGRAPHER, experienced, Spanish and French correspondent; speaks English; $30; best references. L 983 Times Downtown.

STENOGRAPHER, 30, expert, over fifteen years' experience; initiative; executive ability; $25-$30. F 256 Times.

STENOGRAPHER, 22, experienced, references, desires responsible position. F 895 Times Downtown.

STENOGRAPHER-TYPIST—Young man, high school graduate; knowledge Spanish. F 715 Times Downtown.

STEWARD and wife desire position, manage club; excellent references. F 215 Times.

STOCK CLERK AND SALESMAN on automobile parts and accessory line; references. Ted Allen, 20 East 109th St.

TRANSLATOR, Spanish-English, typist, knowledge English, stenography; $30. F 708 Times Downtown.

VALET, chauffeur, handy man (white), age 34; seven years' references. Write R. A., 148 Columbus Av.

YOUNG BUSINESS MAN, 24, college education, good appearance, executive ability, excellent salesman, road experience, 4 years' experience, general mercandise, understands real estate game; desires position as salesman or representative in same or similar lines; will travel. B 128 Times.

YOUNG COLLEGE STUDENT seeks position with reliable firm. C 66 Times.

YOUNG MAN, 19, high school graduate, neat appearance; office, stenographic and selling experience in handkerchief business; like to connect with handkerchief or dry goods house, preferably small, offering opportunity for advancement. B 109 Times.

YOUNG MAN, 21; high school graduate; good appearance, personality; three years' varied business experience, accountancy, stenographic and payroll, efficiency; best references. F 254 Times.

YOUNG MAN, COMPETENT SALESMAN, BOOKKEEPER, ACCOUNTANT, EXECUTIVE ABILITY, FORMERLY IN BUSINESS, DESIRES GOOD PROPOSITION. J 4 TIMES.

YOUNG MAN, COLLEGE GRADUATE,

capable, reliable, knowledge bookkeeping, experienced office routine, stock records, tracing, claims; salary secondary to advancement. B 83 Times.

YOUNG MAN, 28, seeking connection with A1 concern, ladies' ready-to-wear or kindred line, 12 years' experience; speaks English, French, German; first-class reference, Box 785, 209 Cable Building.

YOUNG MAN, 26, married, experienced general office, credit sales, will accept reasonable salary from firm offering advancement for demonstrated ability. C 356 Times.

YOUNG MAN, three years' commercial high school training, three years' business experience, desires position with future; salary no object until ability shown. C 380 Times.

YOUNG MAN, 28, GRADUATE WEST POINT, RETIRING FROM ARMY AS MAJOR, AMBITIOUS, DESIRES POSITION WITH FUTURE. M 553 TIMES.

YOUNG MAN, 21, high school graduate, three years' experience export-import; knowledge Spanish, stenography. F 720 Times Downtown.

YOUNG MAN,

22, two years' college, desires begin with firm and learn business from ground up. L 967 Times Downtown.

YOUNG MAN, good correspondent; knowledge of bookkeeping; general office routine; character, ability; has good references. H. H. Rosen, 646 East 182d St.

YOUNG MAN, 18, desires position with future; one year high school; two years' office experience; excellent recommendation; $16. Frank Garrity, 447 East 58th.

YOUNG MAN, 24, desires to connect with resident buyer or New York office for general work; salary no object. G., 925 Prospect Av., Bronx.

YOUNG MAN, 25, live wire, experienced as buyer's assistant, salesman; expert stenographer, correspondent; moderate salary. C 65 Times.

SITUATIONS WANTED—Male.

YOUNG MAN, 28, college education, experienced office and factory supervision, production, costs, statistics, correspondence, purchasing, competent executive, possessing initiative, resourcefulness, desires connection where aggressiveness is recognized. D 817 Times Downtown.

YOUNG MAN, 33, American, educated, fluent Spanish, several years' experience in Latin-American affairs, desires position with reliable concern; good correspondent, translator, also ability discuss business matters with Governments; highest references. F 723 Times Downtown.

YOUNG MAN, 20 years, high school graduate, three years' business experience, Pace student, selling ability, desires connection with growing concern. F 818 Times Downtown.

YOUNG MAN wishes position in country as gardener and handyman about estate; prefer estate of single man or couple. Z 2123 Times Annex.

YOUNG MAN, office and factory experience; general manufacturing, stamping, drawing, following-up costs, production, &c. C 49 Times.

YOUNG MAN, 27, married, well educated, excellent salesman, executive ability, seeks opportunity, any capacity, capable. C 61 Times.

YOUNG MAN, 22, 2 years college education, 1 year engineering experience, desires position in any line. C. Fendrych, 829 East 165th St.

YOUNG MAN, refined, pleasing personality, speaks English, French and Spanish, offers his services as private secretary; willing to travel if necessary. L 984 Times Downtown.

YOUNG MAN, married, sales, clerical and engineering experience, desires position with progressive concern. L 969 Times Downtown.

YOUNG MAN (21) wishes position at anything; 5 years' experience as bookkeeper. L 974 Times Downtown.

YOUNG MAN, age 24, wishes position as assistant order clerk; experienced; good reference. D 630 Times Downtown.

YOUNG MAN, 20, willing worker, desires position where hard work will merit advancement. B 86 Times.

YOUNG MAN, 22, 4 years' managing stock, shipping, waists, children's dresses, desires similar position. F 887 Times Downtown.

YOUNG MAN, aggressive, energetic, has mail order experience; also good correspondent and salesman. B 115 Times.

YOUNG MAN (24), intelligent, reliable, desires position; anything. Krakauer, 367 Vermont, Brooklyn.

YOUNG MAN, 22, wishes a position with a reliable concern; willing to work at anything. C 57 Times.

YOUNG MAN, college graduate, accountancy student; bookkeeping experience; references. B 96 Times.

YOUNG MAN, 19, high school graduate, neat appearing, ambitious, willing worker; best references. C 387 Times.

YOUNG MAN, 20, conscientious, desires opportunity where ability will be recognized; 2 years' general experience. B 91 Times.

YOUNG MAN, 27, educated, varied experience, desires connection. A 1053 Times Harlem.

YOUNG MAN, high school graduate, business experience, desires suitable connections. F 258 Times.

YOUNG MAN, 23, capable, educated; anything responsible. Lefer, 2,175 Pacific St., Brooklyn.

YOUNG MAN, 22, high school graduate, four years' stenographic experience, desires connection with future. E 982 Times Downtown.

YOUNG MAN, high school graduate, desires clerical position. F 712 Times Downtown.

YOUNG MAN, high school education, desires office position. F 738 Times Downtown.

YOUNG MAN, 20, wishes position; clerical work experience; references. C 58 Times.

YOUNG MAN, college graduate, business experience, desires position. B 114 Times.

YOUNG MAN, clerk, knowledge bookkeeping, typewriting. F 721 Times Downtown.

YOUNG MAN wishes position in Mexico, South America or local. C 357 Times.

YOUNG MAN, 20, desires clerical position. Lambeck, 301 West 69th.

YOUNG MAN, typist and bookkeeper, wishes to learn business. C 40 Times.

YOUNG MAN, 23, willing worker, wishes position, mechanic's helper. K 325 Times.

YOUNG MAN, 23, stock, shipping, selling; tackle anything. F 713 Times Downtown.

YOUNG MAN, 20 years, wishes position at anything. F 266 Times.

Employment Agencies.

LADIES, we have highly recommended couples on hand; come convince yourself. Hornigs, 944 3d Av. (57th St.) Plaza 4010.

JAPANESE FANCY COOK, faithful butler. Agency, 804 6th Av. Bryant 7931.

HELP WANTED—Female.

ADVERTISING SOLICITOR, commission, church and civic monthly publication of Brooklyn; excellent leads. Apply Brooklyn Forum Magazine, 379 Bridge St.

ART INSTRUCTOR.

A. I. NAMM & SON. FULTON ST., BROOKLYN.

require the services of a thoroughly experienced woman to teach

KNITTING, EMBROIDERY AND CROCHETING.

Unusual opportunity in our fast growing art dept.

Apply employment office, 6th floor.

ASSISTANT TO BUYERS WAISTS, UNDERMUSLINS AND INFANTS' WEAR.

SPLENDID OPPORTUNITY FOR BRIGHT GIRL OF NEAT APPEARANCE WHO HAS HAD EXPERIENCE IN THESE LINES AS ASSISTANT OR HEAD OF STOCK. APPLY BY LETTER, STATING EXPERIENCE AND SALARY EXPECTED, A. L. PRICE, ROTHENBERG & CO., 34-42 WEST 14TH ST.

ASSISTANT BOOKKEEPER, or one with knowledge of general office routine. National Gas Governor Co., 56 West 45th St.

BILL CLERK

on Elliott Fisher machine; don't apply unless very proficient and exceptionally accurate at figuring; state experience, references and salary. C 370 Times.

BILL CLERK—Elliott-Fisher machine; preference given to one experienced in men's clothing. W 479 Times.

BOOKKEEPER, assistant; must have some experience taking off trial balances; give age and salary expected to start, names of former employers and period of employment. T 431 Times.

BOOKKEEPER and stenographer; must understand bookkeeping and be efficient stenographer; references required; apply in person from 9:30 to 11. Robert Lubin & Co., 5 Columbus Circle.

BOOKKEEPER, stenographer, experienced bookkeeper in mail-order clothing business. Ask for Mr. Lordi, University Tailors, 60 University Place, 5th floor, at 10 o'clock.

BOOKKEEPER-STENOGRAPHER, experienced, braid and trimming house; one capable taking complete charge. H. J. Levine & Bro., 128 Madison Av.

BOOKKEEPER, factory, experienced jewelry factory, accustomed to weighing platinum, payroll; state all particulars. F 734 Times Downtown.

BOOKKEEPER, with experience and knowledge of stenography, good bright girl; bring references. Simplex Utilities Corp., 369 Madison Av.

BOOKKEEPER and stenographer, willing to go out of town; opportunity for advancement; state qualifications; salary $22. Address P. O. Box 73, Fultonville, N. Y.

BOOKKEEPER, typist, preferably one with cotton goods' experience. Sterling Cotton Mills, 42 West 18th.

BOOKKEEPER AND STENOGRAPHER, EXPERIENCED SILK WAISTS. ANDERSON BROS., 469 BROOME ST.

BOOKKEEPER, assistant; one able to use typewriter and do filing; salary to start $15. Apply Eclipse Light Co., 585 Broadway.

CHAMBERMAID, waitress, colored, to live in; 3 in family; references required. Call Tuesday between 1 and 3, 175 West 72d. Apartment 8 G.

CLERICAL WORKER,

thoroughly experienced, for large wholesale dress house, familiar with factory book and special order work in this or similar line preferred. C. H. D. Robbins Co., 150 Madison Av.

CLERICAL WORKER for trade record work; must be good penman and typist; stenography an advantage, but not necessary; salary $17. W 485 Times.

CLERKS.

The Metropolitan Life Insurance Company, while not requiring additional clerks at present, is desirous of accumulating a reserve list of desirable young people who would like to enter its employ, and who, in all probability, would not have to wait very long before obtaining a position, due to the growth of the business; desirable applicants are those of 17 and over, preferably with high school training, but certainly with full course of grammar school instruction, and living with parents or near relatives. Call Room 5033, 1 Madison Av., New York City.

CLERKS for billing division, experienced in figuring extensions and discounts. Call 395 4th Av., 7th floor.

HELP WANTED—Female.

CLERK—Young man assistant in general office work; good handwriting essential; state experience and salary desired. W 472 Times.

COOK, lately landed, Swiss or Austrian preferred, small family. Apply between 9 and 11, Tuesday and Wednesday, 113 East 56th.

COOK, small family; call Tuesday before 11; personal references; carfare paid. 160 West 76th.

DEMONSTRATORS (4) to sell corn cure; good salary for those willing to work. H. A. Rising, 240 Broadway, New York.

DICTAPHONE OPERATOR, assistant; ambitious; state experience, religion; opportunity for advancement; salary, $17. V 752 Times Downtown.

DIETICIAN, experienced. Apply 10 A. M., 301 East 19th.

D[illegible]R MAID, to live in. Apply Sloane Hospital, 447 West 59th.

DRESSMAKERS.

FINISHERS.

T. M. & J. M. FOX

REQUIRE

WAIST FINISHERS.

SLEEVE FINISHERS.

SKIRT FINISHERS.

PLAIN SEWERS.

AND APPRENTICES.

APPLY ALL WEEK,

23 EAST 56TH ST.

DRESSMAKING.

WAIST AND SKIRT FINISHERS, HELPERS, LINING HANDS, OPERATORS ON HEMSTITCHING MACHINES. LORAN, 620 5TH AV., 5TH FLOOR.

DRESSMAKERS. EXPERIENCED FINISHERS. MACVEADY, 10 EAST 56TH.

ERRAND GIRL. NEAT; FULL TIME WORK. MACVEADY, 10 EAST 56TH.

GENERAL HOUSEWORKER, good plain cook, in small family; references required. Phone Wadsworth 4638.

GIRL.

Young, neat, good natured, to assist with housework in apartment using all electrical appliances; good home assured; give references, phone number and salary. Write McCarthy, 21 No. 20th St., Elmhurst, L. I.

GIRLS, two, wanted in apartment; cook, who will do some washing, and chambermaid-waitress. Apply Mrs. Garson, 411 West End Av., corner 80th St.

GIRL, to take charge of factory office; must be bright, willing worker; good position. F. B. Q. Clothing Co., 906 Broadway.

GIRLS for wrapping light packages; sanitary factory located in Brooklyn; steady position. Apply to W 927 Times Downtown.

GOVERNESS for 2 children. Telephone Plaza 39. Address 205 East 68th St.

GOWN HANDS.

Best & Co., 5th Av. at 35th St., require experienced gown hands; only those accustomed to first-class trade need apply; excellent salary.

PERSONNEL MANAGER.

GRADUATE NURSES for institutional position. Apply to Anna M. Sabol, corner Classon and St. Mark's Avs., Brooklyn.

HOUSEMAID, general, 2 adults and child of 5. Cal. Berkowitz, 547 West 158th St., Audubon 5830, Apt. 21.

HOUSEKEEPER for apartment hotel; must be thoroughly experienced and able to handle help. Apply before 11 A. M., Hotel Colonial, 81st St. and Columbus Av.

HOUSEKEEPER, working; must be economical and neat and interested; references. 306 West 92d.

HOUSEWORKER, general, good cook; small apartment, 3 in family; good wages; willing go country Summer. Apply after 7:30 Tuesday or Wednesday evening, 440 Park Av., 3d floor south.

HOUSEWORKER, general, good cook; references; willing to go to seashore for Summer. Callaghan, 805 St. Nicholas, Apartment 54. Tel. Audubon 4820.

HOUSEWORKER, assisted by house man; good cook; country; no laundry; 2 adults; Norwegian or Swedish preferred; references required. Phone Morningside 171.

HOUSEWORKER—White woman for small apartment, part time; 3 in family. Apply 3-5 P. M., Apt. 43, 47 Claremont Av.

LEDGER AND FILE CLERKS

for mail order department; also capable correspondent; must be experienced; good salaries and permanent position. Apply Superintendent's Office, 37th St. entrance.

STEWART & CO.,

5TH AV. AND 37TH ST.

MAID—Light chamber work and sewing. Proskauer, 23 West 69th.

MILLINERS.

EXPERIENCED PREPARERS. MACVEADY, 10 EAST 56TH.

NURSE, white, for 2-year-old boy; pleasant surroundings; sleep in child's room; $50 month. Apply between 9-6, Apt. 4D, 251 West 92d.

NURSE, white, to take care of child 3 years old; thoroughly experienced; references required. Mrs. Lehrer, 4674 Wadsworth; 138 Haven Av.

NURSE, capable, refined, co-operate care of child of business woman; good home; immediate. Telephone Circle 1825.

NURSE, graduate, for general supervising and as assistant to the Superintendent of Nurses. W 1111 Times Harlem.

NURSE for lady suffering nervous breakdown, slightly unbalanced mentally; salary $25 week; state experience. B 118 Times.

NURSE, infant's, trained; take full charge; references; good wages. S. Horowitz, 1,382 President St., Brooklyn. Decatur 2998.

NURSES—Experienced graduate surgical nurses; $90 and maintenance. Call in person. 231 East 57th.

NURSE, entire charge of girl 3 years old. Call Banner, 434 West 120th St.

NURSE, white, for two children; references. Bloch, 37 West 87th. Schuyler 3493.

NURSE—Superior woman for care of 11 months' old boy. Phone Wadsworth 4638.

NURSE for 5-year-old child. Geist, 617 West 141st, Apartment 22.

NURSES' HELPER, night or day duty; $50 and meals. Call in person, 231 East 57th.

OFFICE ASSISTANT for books and stenography; state salary and references. W 470 Times.

OPERATORS, EXPERIENCED, ON SAMPLE DRESSES. FEDORA COSTUME, 15 WEST 28TH.

PATTERNMAKER

for ladies' dresses; must act as forelady and know her business from A-Z; good position right party. Youthful Dress Co., 129 West 31st.

SALESGIRL for hosiery department, 5th Av. shoe store; hours 10 to 6. Glendale Hosiery Co., 79 5th Av. Stuyvesant 7445.

SALESLADIES FOR GOWNS AND MILLINERY.

Smart young women with experience in the best shops; good salary; steady position. Maison Bernard, 22 East 57th.

SALESLADY to call on printing buyers; sample leads furnished; best chance for advancement; salary or commission. Address W 471 Times.

SALESWOMEN.

BEST & CO.,

5th Av. at 35th St.,

require

experienced saleswomen in the following departments:

MILLINERY

MISSES' DRESSES

GLOVES

SHIRTWAISTS

BEADED BAGS

HOSIERY

Opportunities in other departments to those who meet the necessary requirements. Excellent salaries, with commissions on all sales. Only those accustomed to first-class trade need apply.

PERSONNEL MANAGER.

SALESWOMEN,

TRIMMED MILLINERY.

R. H. MACY & CO., INC., REQUIRE SALESWOMEN FOR THEIR FRENCH SALON; ONLY THOSE ACCUSTOMED TO THE BEST NEW YORK CLIENTELE WILL BE CONSIDERED. APPLY ANY TIME DURING THE DAY AT OFFICE OF EMPLOYMENT MANAGER, 2D BALCONY, REAR, 34TH ST. ENTRANCE.

SALESWOMEN

FOR SUITS AND COATS.

MUST BE THOROUGHLY EXPERIENCED AND COMPETENT TO SERVE A HIGH-CLASS CLIENTELE; GOOD SALARY AND PERMANENT POSITIONS.

APPLY SUPERINTENDENT'S OFFICE, 37TH ST. ENTRANCE,

STEWART & CO.

5TH AV. AT 37TH ST.

SALESWOMEN, experienced, cloaks, suits, dresses, at once. Wm. Davies, 353 5th Av.

HELP WANTED—Female.

SALESWOMEN.

R. H. MACY & CO., INC., HAVE VACANCIES FOR THE BETTER TYPE OF SALESWOMEN, WITH OR WITHOUT EXPERIENCE, IN THE FOLLOWING DEPARTMENTS. WE HAVE NOT REDUCED OUR SALARIES AND ARE PAYING THE HIGHEST.

UNTRIMMED MILLINERY,

FLOWERS AND FEATHERS,

WAISTS,

NECKWEAR,

MISSES' SUITS,

VEILINGS,

RIBBONS,

STATIONERY,

HOUSEFURNISHINGS,

CANDY.

APPLY ANY TIME DURING THE DAY AT OFFICE OF EMPLOYMENT MANAGER, SECOND BALCONY, REAR, 34TH ST. ENTRANCE.

SALESWOMEN.

FRANKLIN SIMON & CO.,

5th Av., 37th and 38th Sts.,

require

SALESWOMEN

for

WOMEN'S

FRENCH MILLINERY

SALON.

Most liberal salaries and exceptional opportunities for advancement to capable saleswomen accustomed to selling high class millinery.

Apply

APPLICATION OFFICE,

6 West 38th St.,

Ninth Floor.

SALESWOMEN.

SHOES.

MILLINERY.

ART EMBROIDERY.

SILVERWARE.

MISSES' SUITS.

CHILDREN'S DRESSES.

GIMBEL BROTHERS,

33D ST. AND BROADWAY.

REQUIRE THOROUGHLY EXPERIENCED AND WELL-APPEARING SALESWOMEN FOR ABOVE DEPARTMENTS; EXCELLENT POSITIONS, WITH HIGH SALARIES AND COMMISSIONS BASED ON SALES.

Apply Employment Office, 5th Floor.

SALESWOMEN,

EXPERIENCED IN

MILLINERY,

COATS AND SUITS,

DRESSES,

CORSETS.

APPLY AT EMPLOYMENT OFFICE, CENTRAL BUILDING, SUBWAY FLOOR.

ABRAHAM & STRAUS, INC.,

FULTON ST., BROOKLYN.

ATTRACTIVE SALARIES FOR CAPABLE WOMEN.

SECRETARY - STENOGRAPHER, expert typist, accurate in figures; reply, giving previous experience, religion, age, references. D 639 Times Downtown.

SKETCHER, at least two years' practical experience on suits, coats and dresses. 7th floor, 24 East 55th.

STENOGRAPHERS AND SECRETARIES.

T. I. NAMM & SON,

FULTON ST., BROOKLYN,

require the services of several young women over 22 years of age; must be efficient at figures.

Apply employment office, 6th floor.

STENOGRAPHER,

One familiar with office detail; steady; $18; apply to

Circulation Department,

THE BUTTERICK PUBLISHING CO.,

326 Hudson St., Cor. Vandam (3d floor).

Take 7th Av. subway to Houston St.

STENOGRAPHER and clerk wanted; one who has had at least 3 years' general office experience in the building trades preferred; salary $85 per month. Write, stating religion, W 474 Times.

STENOGRAPHER, experienced, for traffic department; must have at least 2 years; high school graduate preferred; state age, education, experience, religion and salary expected. W 480 Times.

STENOGRAPHER — Spanish-English stenographer wanted in import and export firm; Latin-American preferred. Apply Berg Bros., 480 Broadway.

STENOGRAPHER, experienced in electrical line preferred, to assist manager of engineering department; state salary, qualifications and religion. L. E., 212 Times.

STENOGRAPHER — A wholesale house requires the services of an experienced stenographer and office assistant. Apply by letter only, T. M. James Co., 20 West 22d.

STENOGRAPHER, competent, accurate, high school education, alert girl with initiative; Christian firm. N. E. McClelland, 2 Stone St.

STENOGRAPHER, assistant to busy executive; must have initiative, brains and desire to advance by own efforts. W 466 Times.

STENOGRAPHER, one having legal experience preferred, but not essential; state experience and give references. Address C. M., 155 Times.

STENOGRAPHER — Competent; permanent position in Broadway office; $18-$20; state age, experience, &c. L 965 Times Downtown.

STENOGRAPHER, refined, brokerage or bond experience, able to answer phone; salary $25 to start. Call Suite 1209-1210, 160 Broadway.

STENOGRAPHER, experienced, capable of meeting people, operating switchboard intelligently; state experience, references, salary. Box 319, 906 Fitzgerald Bldg.

STENOGRAPHER, with experience; Underwood machine; $16 to start. Z 2116 Times Annex.

STENOGRAPHER and typist, mercantile experience; state reference and salary desired to start. T 435 Times.

STENOGRAPHER and clerk, insurance business; $20. L 901 Times Downtown.

STOCK GIRL, willing and efficient worker. Feller, 36 West 32d St.

SWITCHBOARD OPERATOR and typist; competent girl will have permanent position with advancement. Crown Market, 326 Columbus Av. Schuyler 7290.

SWITCHBOARD OPERATOR, plug board and typist, decorating house; state experience and salary desired. W 473 Times.

TELEPHONE OPERATOR on busy switchboard, large mercantile concern, permanent position. Reply, stating age, experience and salary expected, P. O. Box 27, Madison Square Station.

TYPIST, general assistant in engineering office; chance to learn drawing; state starting salary and experience. F 260 Times.

TYPIST, able condense and transcribe newspaper clipping information; $15 start. L 989 Times.

WAITRESSES, convalescent home, White Plains, N. Y.; good working conditions in pleasant surroundings; $28 month, with maintenance and laundry. Apply Tuesday, 10 to 12, Burke Foundation, city office 325 East 57th St., or by letter, White Plains.

WAITRESS for tea room. Apply 117 West 86th St., superintendent.

WOMAN of refinement, tact, resourcefulness, who can develop quickly into organizer and field manager for educational association; not office work; must have at least academic high school education; liberal salary to start; promotion. F 177 Times.

WOMEN—One for serving at steam table and one for vegetable pantry. Apply Sloane Hospital, 447 West 59th.

HELP WANTED—Female.

WOMAN, care for rooming apartment, performing light duties in return for a good home. C 376 Times.

WOMAN to care for physician's office; light work; $12. B 121 Times.

YOUNG LADY of tact and refinement wanted to visit multigraph trade; previous experience preferred but not absolutely essential; give details. N 813 Times Downtown.

YOUNG LADY wanted in office to do clerical work and stenography; beginner will do; state age, salary, nationality and experience, if any. V 747 Times Downtown.

YOUNG LADIES wanted to distribute samples of high-class dental product in the best shopping centres; pleasant work; salary $18. Kolynos, F 273 Times.

YOUNG LADY,

NEAT, BRIGHT, AS PARLOR GIRL.

MACVEADY, 10 EAST 56TH.

YOUNG LADY, doctor's office; afternoons; salary $10. Z 2142 Times Annex.

YOUNG WOMEN

Under 25 Years of Age.

The Accounting Department of the New York Telephone Company Has Several Vacancies For Young Women. Experience Unnecessary.

Good Starting Salary.

Luncheons Served at Cost.

NEW YORK TELEPHONE COMPANY, Room 475, 15 CORTLANDT ST., NEW YORK.

YOUNG WOMAN as general assistant in handkerchief department; one who can operate typewriter preferred; state full particulars as to previous experience, age, &c. Apply by letter only, Tobler Bros. & Co., 395 4th Av.

YOUNG WOMAN, well educated or disengaged teacher, for good, permanent position with educational association; opportunity travel; liberal salary to start, quick promotion based on merit; not office work. Mr. Burns, 522 5th Av., Room 328.

YOUNG WOMAN to take full charge of office; stenography and typewriting essential; excellent opportunity for woman of good business ability; state experience and salary desired. J. D., 163 Times.

YOUNG WOMAN over 20, resourceful, high school graduate, to learn good business, not office work; liberal salary; rapid advancement; outside city. S 521 Times.

Employment Agencies.

HAMILTON EMPLOYMENT SERVICE, INC.

6 CHURCH ST.

One block West of Broadway.

One block below Cortlandt St.

STENO.-BKR.—Small office; downtown; splendid furure; brokerage $30

STENO.—Age abt. 25; ability to handle details, assist busy executive; handle correspondence without dictation; rapid advancements $25

STENO.-BKR.—40th St.; engineering experience; good future $25

STENO.—34th St.; insurance experience; splendid future $20

STENO.—15th St.; publishing experience; good future $18

ELLIOTT FISHER BKR.—Downtown; splendid office and future $35

ELLIOTT FISHER—BILLING—Downtown; good future $22

LEDGER CLK.-TYPIST—Downtown; L. C. Smith machine; ability to take trial bal. $22

NO REGISTRATION CHARGE.

PERSONEL EXCHANGE,

26 JOHN ST.

STENO.—Tailored type, $35.

INVENTORY CLERK—Retail or manu., $30.

STENO. BKPR.—Volume dictation, $25.

2 ADDRESSOGRAPH OPER—Rapid worker.

STENO.—Automobile, $90.

ASST. BKPR.—Analyze ledger, $18.

CLERK—Handle electric power office machine, folding or mailing; $80.

REMM. WAHL—Good typist, $80.

SW. BD. OPER.—Monitor Bd. recpt., $16.

Many others. Tele. Cortl. 7950.

NO REGISTRATION CHARGE.

AMERICAN VOCATIONAL EXCHANGE,

152 BROADWAY.

Refined Americans (18-30 years) for permanent positions with Christian employers:

STENOGRAPHERS (Secretarial), $30-$35.

STENOGRAPHERS (General Dept.), $25-$30.

STENOGRAPHERS (beginners), $18-$20-$22.

STENOGRAPHERS (Banking), $25, lunches, 20% profit sharing plan.

STENOGRAPHERS (Legal), $25-$30.

STENOGRAPHERS (Uptown Organization—Purchasing Dept.—Hours 9-4:45), $28.

BOOKKEEPERS, $25-$30.

BOOKKEEPER-STENOGRAPHER, $25.

DICTAPHONE OPERATORS, $20-$23, plus lunches and 20% profit sharing plan.

TYPISTS, $18-$20.

CLERKS, $15-$20.

ELSIE DIEHL AGENCY,

1 BEEKMAN ST., 34 PARK ROW.

(NO REGISTRATION FEE).

STENO.-SECT'Y—$125.

STENO.—Engineering, $25, $20.

STENO.—Mfg., $25; several positions, $20, $18.

TYPIST, BILL CLERK—$16.

TYPIST, TEL. OP.—$20.

TYPIST—Bills, uptown, $18.

TYPIST—Bills, downtown, $20.

TEL. OP., TYPIST—Bank, $15.

BOOKKEEPER, ASSISTANT—$20, $18.

BOOKKEEPERS—Uptown, $25, $30.

LEDGER CLERKS—Downtown, $18.

J. H. EARLY,

220 W. 42d St., Suite 1006.

STENOGRAPHER—General manager.... $130

STENOGRAPHER—Secretary $25

STENOGRAPHER—Executive off $110

STENOGRAPHER—Technical exp $23

STENOGRAPHER—Rapid typist $22

TYPIST—Stencil .... $90-$100

CLERK—File $15

COMPTOMETER OPERATOR & TYPIST. $22

Other openings in vicinity Grand Central.

J. H. EARLY,

220 W. 42d St., Suite 1006.

BLANCHE REID EMPLOYMENT AGENCY,

154 NASSAU. BEEKMAN 3551.

Stenographer, German dictation, translate Spanish.

Stenographer, noiseless operator, $30.

Stenographer, fire insurance, $100 month.

6 Stenographers, general experience, $20-$25.

Ledger clerk-typist, L. C. Smith, $22.

Biller-typist, L. C. Smith operator, $20.

Bordereau typist, $20; stencil typist, $18.

Bookkeeper, jewelry, lower Broadway, $20.

EST. 1897.

GAGAHAN AGENCY, 256 BROADWAY.

F. M. I. King, Mgr.

Stenographers, legal, $30; technical, export, coal, financial, $25-$30; various lines, $20-$25; beginners, $15-$20; bookkeeper-stenographer, $30; assistant bookkeeper, $20; dictaphone, $30; ledger clerks, $18; various clerical openings.

NO REGISTRATION FEE.

BROADWAY EXCHANGE AGENCY,

1,482 BROADWAY (43D ST.), ROOM 815.

Registration Free—All Christian Firms.

STENOGRAPHERS-BOOKKEEPERS, $20-$25

BOOKKEEPER-TYPIST $25

DICTAPHONE OPERATOR $20

BURROUGHS OPERATOR (ready-to-wear experience) .... $20-$25

MOON-HOPKINS OPERATOR (ready-to-wear experience) $20

FITCH PERSONNEL SERVICE,

1,476 Broadway, at 42d. Bryant 8314.

Addressograph operator; clerk, high school graduate, familiar with calculating machine, $20; stenographer, $25; file clerk-telephone operator, $18-$20, uptown, Spanish; stenographer, out of town; typist, $17-$20. Christian firms.

DOYLE AGENCY,

15 East 40th St. 154 Nassau St.

215 Montague St., Brooklyn.

Stenographers, Christian firms, $20-$22-$25; stenographers, 2, law office, $30-$25; dictaphone operators, $22-$25; short hours.

GEORGE W. GREGER, 101 WEST 42D ST.—

Bookkeepers-Stenographers (3) .... $20-$30

Stenographers-Bookkeeper (2) .... $22-$25

Asst. Bookkeeper-drug experience $18

Multigraph Operators (2) .... $18-$20

STENOGRAPHERS—Commercial, insurance, law; several positions; Christian firms, $23 to $28; other positions. Call mornings. Greater N. Y. Employment Agency, 358 Fulton St., Brooklyn.

NURSES—Graduate and undergraduate for immediate duty, private and institutional work; Morningside registry, 110 St. Nicholas Av., corner 116th St.

WARD-WILLIAMS AGENCY,

110 WEST 40TH ST. BRYANT 7378.

We can help you to secure the position you are seeking.

NURSES and Governesses—We have excellent positions open. No fee charged. Lazarus Employment Agency, 200 East 72d St.

KINMER EMPLOYMENT SERVICE, Room 405, 396 Broadway; positions for intelligent stenographers and bookkeepers.

MISS C. L. McGUINESS, 42 West 44th St.—Positions in high class law offices for efficient stenographers.

Instruction.

DON'T BE A "JOB-HUNTER."

With our school back of you positions are always available. Over 5,000 graduates holding positions in which we have placed them after a brief course of instruction.

Day, Evening and Correspondence Courses. Call for particulars or send for catalog.

NEW YORK SCHOOL OF FILING,

1,170 Broadway, at 28th St.

Phone Madison Square 6097.

MOON'S SECRETARIAL SCHOOLS for 30 and 60 day courses. Stenography, 30 days; secretarial, 60 days; standing contracts with largest firms for our graduates; free trial lessons. 50 East 42d St., New York, and 214 Livingston St., Brooklyn.

FILING COURSE, $15.

Girls, ladies, learn filing, typewriting, comptometer, switchboard. Capt. O'Brien, 112 East 23d.

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For insertion in the Sunday edition, advertisements of schools, steamships, hotels and resorts must be received in The Times Building by noon Thursday; Business Opportunities by 11 A. M. Saturday. All other classified advertisements not later than 2 P. M. Saturday.

Advertisements for insertion in the daily edition must be received by 6 P. M. on the day preceding insertion.

HELP WANTED—Female.

Instruction.

HOTELS NEED TRAINED WOMEN.

Nation-wide demand for trained people in hotels, clubs, restaurants, cafeterias and tea rooms; hotel business now fourth industry of this country; thousands of new, big hotels and dining places will open this year; begin now to prepare for one of these positions. Liberal pay, quick promotions, fine living and elegant surroundings; there are but a few of the advantages awaiting the trained hotel executive; the Lewis intensive training method prepares you in a few weeks' time for entrance into the field; our graduates now holding preferred positions in best and biggest hotels in New York City, and leading hotels, clubs and restaurants everywhere; many now operate their own establishments; course of study is endorsed by nationally known hotel owners and managers; executives drawing $10,000 to $50,000 a year; get into this rich, uncrowded field and enjoy big success; get out of the humdrum of routine work, into a field that teems with opportunity, diversion and human interest; complete course and personal guidance costs but a few cents a day; placement bureau service included; our "money back" guarantee gives you absolute protection; free illustrated book, Opportunities in Hotels, fully explains all; send for it now.

LEWIS HOTEL TRAINING SCHOOL,
Desk 113, Washington, D. C.

EARN MORE MONEY.
Be a filing specialist; file clerks trained by us are first to get the good positions, because they bring their employers specialized knowledge of all up-to-date filing systems, indexing and cataloguing. That means increased office efficiency. You can enter a class now; in one month we'll prepare you and then place you in a position. Write for catalogue. Better still, come in and talk it over.
NATIONAL TRAINING SCHOOL FOR FILING,
125 West 42d St. Phone Bryant 6619.

GOOD ENGLISH PAYS.
Good English, spoken and written, is a basic requirement for business success; most men and women need training in English—sentence building, vocabulary enlargement, report and letter writing. Do you? Write or telephone (Cortlandt 1465) for informative booklet. "Your English." Ask also for details for Early Evening Class in Business English now forming. Pace & Pace, 30 Church St., New York.

$25-$75 WEEK through Prof. Rohrer's Hairdress, Manicure, Face, Electric, Scalp and Beauty School. 119 West 42d St. Pamphlet.

HELP WANTED—Male.

ADVERTISING REPRESENTATIVE.
The man we seek must be versatile, conscientious and willing to work, he will be associated with a group of business and trade papers, each a leader covering the textile and apparel fields; a knowledge of exports and imports will be helpful; in writing, give particulars of past experience, salary desired, &c.
B. T., 230 TIMES.

ADVERTISING
copy and idea man is needed in a reputable, fast growing agency; at least three years' experience in handling national accounts absolutely essential; salary to start $3,000. W 483 Times.

ADVERTISING SOLICITOR, commission, church and civic monthly publication of Brooklyn; excellent leads. Apply Brooklyn Forum Magazine, 379 Bridge St.

BILLING CLERK—Young man, capable, to do billing in women's ready-to-wear house. Joseph Engel Co., 134 West 37th.

BINDERY EXECUTIVE.
Ambitious young man to assist manager of blank book establishment; one with some experience preferred. V 745 Times Downtown.

BOOKKEEPER, not over 24; must be well experienced in figuring interest and averaging accounts; good penman and must come well recommended. State experience and salary expected. T 432 Times.

BOOKKEEPER and stenographer, must understand bookkeeping and be efficient stenographer; references required. Apply in person from 9:30 to 11, Robert Lubin & Co., 5 Columbus Circle.

BOOKKEEPER, on account receivable, by a large manufacturing corporation; must be good penman; quick and accurate; state age, experience, salary and references. W 917 Times Downtown.

BOOKKEEPER—Thoroughly competent accountant and bookkeeper; must thoroughly understand relation between profit and loss; give references; salary $35 per week. F 739 Times Downtown.

BOOKKEEPER—Thorough bookkeeper, capable of taking charge of an office, with initiative and not afraid of work. Call Koch Furniture Co., 5 West 20th St.

BOOKKEEPER and stenographer; willing to go out of town; opportunity for advancement; state qualifications; salary, $22. Address P. O. Box 73, Fultonville, N. Y.

BOOKKEEPER'S ASSISTANT, young man, factory experience; state age, salary and experience. W 458 Times.

BOOKKEEPER, double entry, trial balance, controlling accounts, experienced. Adison Electrical Supply Co., 10 Cooper Square.

BOOKKEEPER, experienced, in ice cream factory; salary, $30. Write United Audit Co., 1 Union Square.

BOOKKEEPER wanted by export and import house; give full particulars, salary desired. F 899 Times Downtown.

BOOKKEEPER-TYPEWRITER—Salary $30; state experience and reference. C 393 Times.

BOY wanted in office of importing house. State age, salary, reference, nationality, experience; good opportunity for bright boy. V 746 Times Downtown.

BOY to operate telephone switchboard; uptown bank; chance for advancement. Address Box V 749 Times Downtown.

BOYS, over 16, for outside engineering work in Manhattan. Murrie & Co., 74 Broadway, Wednesday, 9 A. M.

BUYER WANTED—PHILIPSBORN'S, CHICAGO, ARE OPEN FOR A BUYER AND MANAGER OF THEIR GLOVE DEPARTMENT AND KINDRED LINES ONLY, IF YOU HAVE HAD BUYING EXPERIENCE WITH A MAIL ORDER HOUSE, POPULAR PRICED RETAIL STORE OR BIG JOBBER. COMMUNICATE WITH OUR NEW YORK OFFICE, 912 BROADWAY, ATTENTION S. OBERMEYER. STATE FULL HISTORY, SALARY EXPECTED; APPLICATION WILL BE CONSIDERED STRICTLY CONFIDENTIAL.

BUYER FOR RUGS AND DRAPERIES wanted by Gilmore Bros., Kalamazoo, Mich., a young man with successful past experience in large departments of better-class houses; in replying, please state specifically details as to all past experience, age, references, salary desired and amount present position is now paying. Address replies by letter to Donald S. Gilmore, the Waldorf Hotel, New York City, N. Y.

BUYER Wanted—Young man with buying experience for gloves, blankets, linens and children's clothing. W 912 Times Downtown.

CANVASSERS WANTED (5), EXPERIENCED PREFERRED; SALARY AND COMMISSION. SUPER-SAFTEE INTC. CORP., 219 WEST 27TH.

CHAUFFEUR,
experienced, residing Borough Park preferred; furnish good references, state salary, experience; write only. A. M., 133 East 17th.

CHIEF CLERK, 30-35, in office of wholesale grocery concern; must have business experience; state age, reference, experience and salary expected. F 629 Times Downtown.

COLLECTOR, middle-aged man; must be honest and well recommended; well acquainted with Brooklyn and New York; salary. W 915 Times Downtown.

COUPLE wanted for small country place; man to do general work in garden; wife capable of housework when needed; separate cottage furnished. Reply in writing, H. S. Ulier, Mount Kisco, N. Y.

COUPLE—Steady positions in gentleman's country residence; man must be competent gardener, wife good cook and housekeeper. Write full particulars, D 635 Times Downtown.

HELP WANTED—Male.

CUTTER, merchant tailoring, experienced on slip-ons and finished coats; steady position; well paid. Haas & Co., 105 Nassau St.

DELICATESSEN MAN, must speak French, for retail grocery. Apply 517 7th Av, 9 o'clock Wednesday morning.

DRAFTSMAN, for ornamental iron concern in Pennsylvania town, thoroughly experienced in making shop details; state where previously employed and salary expected. Wells Architectural Iron Works, 151st St. and River Av.

DRAFTSMEN, electrical, for field work underground distribution. Murrie & Co., 74 Broadway, Wednesday, 9 A. M.

EDITOR, law, experienced in annotation and citation work, who is both quality and quantity producer; good opportunity awaits energetic and accurate man. Box 75, 209 Cable Building.

ELECTRICAL ENGINEERS or electrical men experienced underground distribution. Murrie & Co., 74 Broadway, Wednesday, 9 A. M.

GARAGE MANAGER; pleasure and commercial; 325-car capacity; must have record, personality, aggressiveness and initiative to take complete charge; give full details as follows: age, education, nationality, experience, with list of all former connections, salary desired and special qualifications; make your reply concise and to the point; your record must stand thorough investigation. W 350 Times.

HAT MAN wanted, experienced, to act as buyer and manager; out of town position. Apply Jacob Cohen Sons & Co., 740 Broadway, Wednesday morning.

MAIL CLERK for large insurance company; permanent position; state salary, experience, age, religion. L 963 Times Downtown.

MANAGER for 14th St. specialty store; must be first class window trimmer and T. O. man; wonderful opportunity for right man. W 463 Times.

MAN AND WIFE, white, no children, for small country house; man to care for automobile, do odd jobs in and about place; woman to cook and do housework; top floor, board and wages given. Write or phone. P. O. Box 572. Phone 3304 Woodmere.

MAN—Position on country place, 50 miles from New York City offered to man seeking to build up health; work under overseer in vegetable and flower garden and about house; comfortable quarters and good food provided; moderate remuneration. Apply by letter to W 1038 Times Annex.

MAN with thorough musical stock room experience, competent to take charge of large stock; must be well recommended; permanent position for right man. Ask for Mr. Freeman, The Rudolph Wurlitzer Co., 120 West 42d St.

MAN, experienced, wholesale jewelry office to show goods and handle orders; must have good references; steady situation. L 972 Times Downtown.

NOTE TELLER, preferably a man with experience; in banking institution handling note collections throughout the United States. Reply, stating experience, salary expected and references. W 918 Times Downtown.

OFFICE MANAGER and credit man to take full charge of general offices of prominent manufacturing concern of national reputation; must be expert in latest machine bookkeeping methods and capable of engaging clerks and superintending their work; an ideal position for the man measuring up to it. Write, stating experience, age, capabilities and salary expected, W 481 Times.

OFFICE BOY for clerical work and act as messenger; must have knowledge of figuring and write a good hand. Those of neat appearance and having first-class reference call Manhattan Shirt Co., 244 Madison Av., New York City.

OFFICE BOY, high school education, moderate salary to start; chance for advancement, permanent position. L 997 Times Downtown.

OFFICE BOY.
Bright, ambitious boy, 16 years of age; bring military card; salary $15 weekly. C. E., 664 Times Harlem.

OFFICE BOY WANTED.
Bright boy, beginner no objection. Apply in own handwriting to S. J. T., Room 804, 17 West 46th St., New York.

OPERATORS on Lewis felling machine; only those experienced need apply. Chas. Maisel & Co., 134 West 37th.

PRINTER, all round, for hotel work; experienced on press and case preferred. Call at Hotel Ambassador, Park Av. and 52d St., 11 A. M.

ROOM CLERK-MANAGER, for small west side apartment hotel who has had at least 5 years' experience as room clerk; good chance for wide awake man; $125 month and meals start. Hotel Colonial, 81st St. and Columbus Av.

SALES MANAGER.
Experienced salesman or sales manager, capable of handling large crew of stock salesmen; established corporation; large earnings; permanent position; possibilities only limited to your ability to produce; attractive commission. Z 2127 Times Annex.

SALES MANAGER, mechanical engineering experience, proposition now opening up for a great development; an opportunity on which to build a future. W 477 Times.

SHOE STORE MANAGER, must be capable and thoroughly experienced; state age, experience, salary no object. W 316 Times Downtown.

SOLICITORS, large acquaintance, insurance; excellent proposition side line; commission. C 399 Times.

STENOGRAPHER—Experienced young man, about 19; accurate, alert, knowledge billing; ability and willingness will bring advancement; growing electrical business; answering, give age, experience, nationality, salary wanted. V 751 Times Downtown.

STENOGRAPHER AND TYPIST.
Young man as beginner, wholesale fancy dry goods house.
ADDRESS STENOGRAPHER,
BOX 195, MADISON SQUARE.

STENOGRAPHER and typist; must be experienced; Brooklyn resident preferred. W 459 Times.

STENOGRAPHER wanted; bright young stenographer. Apply Room 2007 Times Bldg., Wednesday evening, between 6 and 7.

STOCK—Men with initiative, who are experienced as stock salesmen and who can sell preferred stock on commission basis for a going New York industrial corporation. W 524 Times.

SUPERINTENDENT printing plant wanted, trained to publication and catalogue work; capable of estimating. F 252 Times.

TEACHERS—Educated men to give private lessons in elementary English branches only; personality essential; will be given necessary training. Write, stating particulars as to your qualifications, to New System Institute, 1,123 Broadway.

TITLE GUARANTEE & TRUST CO., needs a manager for its growing banking department in its office at Jamaica; preferably, but not necessarily, a resident of Queensboro; must be willing to live in Jamaica; a thorough knowledge of banking and ability to get new business required. Apply by letter or in person to R. P. Woodin, Manager, 350 Fulton St., Jamaica, N. Y.

TUTOR, French, wanted by Japanese student, afternoons or evening. A 1050 Times Harlem.

WATCHMAKER — Must come well recommended; good references required. See Mr. Ryan, Jewelry Store, 170 Nassau St.

WINDOW DRESSER and ticket writer, experienced only; competent to take complete charge of small department store; splendid opportunity for capable man to advance himself; state experience, reference and salary expected. P. O. Box 60, Jersey City.

WINDOW DRESSER—Must be experienced; also capable to write his own tickets; steady position, good pay for a live wire who can manage small department store; chance for advancement. N. Feinberg, 618 Newark Av., Jersey City. Montgomery 1439.

WINDOW TRIMMER,
experienced, for out-of-town ladies' ready-to-wear store; opportunity to become manager. Apply Room 712, 366 5th Av.

WINDOW TRIMMER, thoroughly experienced in men's wear. Apply Weber & Heilbroner, 1,505 Broadway, between 9 and 12.

YOUNG MEN, who like out of doors life, to join a New York City naval organization; rowing, Saturday-Sunday sailing in cutters and whaleboats; cruises to West Indies and Atlantic ports during Summer; swimming, tennis, gymnasium, basketball, baseball and all athletic advantages; retainer pay; no interference with civilian occupation. Apply U. S. S. Granite State, foot West 97th St., North River, Manhattan, New York, via 96th St. from Broadway, any Monday, Tuesday or Thursday evening.

YOUNG MAN, 17 to 18 years, to learn business; no errands; one who is willing to work hard for a future; real opportunity for the right-minded young man; salary to start $9 per week, with rapid increases according to ability; write out your application, stating age, nationality and give references so that you can hand it in, in order to facilitate interviewing applicants. Apply in person, DeMiracle Co., 1,907 Park Av., corner 129th St.

YOUNG MEN.
A large cotton goods house has an opening in its office for two bright young men to assist in making out and routing orders; high school graduate preferred; those with previous experience in this line will be given preference; salary $15 to start. W 925 Times Downtown.

YOUNG MAN—OPPORTUNITY.
Progressive educational institution offers opportunity to young man as routing and distribution manager. Must have experience in routing, distribution or circulation work; salary $80 per month to start; good chance for advancement; write fully about experience, &c. Z 2141 Times Annex.

YOUNG MAN, about 25 or 30 years of age, to handle a complete line of hosiery, underwear, shirts and khaki pants, in town, through New York, New Jersey and Connecticut, established territory; good opportunity for right man; commission and salary. W 920 Times Downtown.

HELP WANTED—Male.

YOUNG MAN to sell established items on commission basis to retail art departments and art stores, New York City; splendid opportunity to grow with new firm. Write, stating age, experience, education, Box 44, 59 4th Av.

YOUNG MAN with definite recent experience in the sale of automobile parts in service station; must be neat appearing, regular in attendance; $25, advancement; reply must state age, education, religion and experience. C 390 Times.

YOUNG MAN, 23 to 25, energetic, ambitious, intelligent, to learn coat making trade; we will instruct such a person, pay him in the meantime $25 per week; conscientious application will qualify him in a short time. W 923 Times Downtown.

YOUNG MAN (college graduate preferred) to solicit new account for national bank; only those possessing attractive personality and all qualifications for such service need apply; salary. P. O. Box 6, Cedarhurst, L. I.

YOUNG MAN who has some knowledge of multigraph operating wanted by large concern; age 16 to 19; salary to start $14; high school graduate preferred; good opportunity. W 1039 Times Annex.

YOUNG MAN, wide awake, to work in shipping department of progressive firm; salary to start $24 per week. Third floor, 20 Fulton St., New York City.

YOUNG MAN in wholesale jewelry office to show goods and handle orders; must have good references; steady situation. L 971 Times Downtown.

YOUNG MAN, real estate office, typewriting, telephone; also salesman; salary. Apply 3 and 4, 1 East 42d, Room 46.

YOUNG MAN, 22-26 years, accurate, as record clerk and assistant to bookkeeper; excellent chance; $18-$20. Y. L., 138 Times.

YOUNG MAN to solicit orders for heavy hardware; references required; salary. D 640 Times Downtown.

MAN AND WIFE to manage ladies' ready-to-wear specialty shop; excellent opportunity; state experience. F 264 Times.

YOUNG MEN—Two (strong) for shipping room; give age, experience, references and salary expected. L 996 Times Downtown.

YOUNG MAN for stock, with large silk house; advancement. F 262 Times.

OPPORTUNITY.
A progressive educational institution offers a rare opportunity to a man of personality and sales ability to break in as a registrar under expert guidance. His work will be to call on prospective students for courses in English. To the right man we will pay substantial commissions; work to be done evenings. Write full details about yourself. Z 2140 Times Annex.

Salesmen.

ACCOUNTING SALESMAN-SOLICITOR.
Prominent national firm has an opening for a man of quiet, dignified and strong personality who can properly represent us to prospective clients; this man should be over 28, have a reasonable knowledge of accounting and possess sales ability; we are certified public accountants; have offices in many cities, and the right man can develop rapidly; salary to start, $30. Edward R. Burt & Co., 435 Singer Building.

AMBITIOUS SALESMEN.
The high cost of living means nothing to the man who is making big money; your present position is probably limited to the money you can make; real estate is one opportunity today; with the Tax Exemption law a reality, salesmen are reaping the first big returns; we are the largest subdividers in the United States and have openings on our sales forces in twelve cities; our first operation this year will be in Brooklyn, April 1; it's your great opportunity for big money; straight commission, but you will see returns of your own the first week; a personal interview will convince you; permanent connections and advancement yearly; experience unnecessary, as we train all men alike. Apply between 9 A. M. and 5 P. M.; Wm. E. Harmon & Co., Inc., 3d floor, Corn Exchange Bank Bldg., cor. Myrtle Av. and Broadway, Brooklyn, N. Y.

ART SALESMEN—Pictures, paintings, framing and art objects; good position in Middle West; store for right man; salary and commission. W 829 Times.

AUTOMOBILE JUNIOR SALESMEN wanted for high-class medium-priced motor car organization; small drawing account, large commissions; excellent opportunity for several high-class ambitious hustlers. W 482 Times.

BEVERAGE—Cereal beverage; to sell the new Pabst Blue Ribbon Brew on good commission. Pabst Bldg., 606 West 49th St.

BRIEF CASES, side line, traveling and city, J. Schulberg & Sons, 123 Gerry St., Brooklyn.

BOOK SALESMEN.
De luxe book salesmen to sell a new proposition; only those who have had experience in selling high-class subscription sets need apply; leads furnished; virgin territories; commission.
CALL ROOM 1954,
50 CHURCH ST.

BUTTONS and brushes, high grade man to handle complete line of Japanese buttons and brushes to jobbing trade; only men who are thoroughly experienced in handling import orders need apply; commission. W 467 Times.

BUTTER AND EGGS, experienced, with established trade, calling on grocers and butchers, &c.; salary $30 and commission. W 475 Times.

CLOTHING SALESMAN and window trimmer, experienced; steady position; must have first-class references. Star Clothing Co., Newport, R. I.

COAL SALESMAN, sell dealers and manufacturers, Long Island, Staten Island; experienced preferred; commission, expenses; write full particulars, age, references, &c. F 897 Times Downtown.

COTTON jersey bloomers man to sell to jobbers and department stores as a side line; commission basis. W 914 Times Downtown.

EMBROIDERY SALESMAN,
by well known manufacturer of laces and embroidered novelties; commission. Box 70, 209 Cable Building.

DRUG sundry salesmen; well known firm is seeking the services of two young men to carry their line of druggist sundries and hardware specialties on the road; only those with past experience selling to drug or hardware trade need apply; liberal commission. Write, stating full particulars, W 919 Times Downtown.

ELECTRICAL illuminating sales engineers and junior salesmen wanted; salary or commission. Apply Americolite Co., 101 Park Av.

FLOWER SALESMEN WANTED—Fine opportunity for good reliable men to sell roses, shrubbery and ornamental stock; good pay, pleasant work; experience not necessary; steady work the year around; commission basis. Write us immediately. La Pointe Nursery Co., Geneva, N. Y.

MEN'S FURNISHINGS SALESMAN, experienced; A1; good salary for right man. Apply all morning, Panama Shirt Shop, 144 East 14th St.

NOTIONS—Live wire, for cutting up trade; commission. Jablons, 124 West 25th.

PAINT SALESMEN, experienced, wanted by paint manufacturer for the Bronx, New York State and Pennsylvania; drawing account against commission; good prospect for honest men. P. O. Box 181, Jamaica.

PISTON RING SALESMAN, to sell from factory on commission; man making good will be made branch manager. 147 Metropolitan Av., Brooklyn.

PRINTING SALESMAN wanted; salary or commission. Write Neumann Bros., 318 West 39th St., city.

SECURITY SALESMEN.
A well established investment organization has an opening for four or five high-class salesmen to sell the preferred stock of a large and successful business enterprise providing a basic necessity where demand for its products is very large; a bonus of one share of common stock free with each three shares of preferred stock, paying dividends at the rate of 12% annually; commission basis. V 743 Times Downtown.

SECURITY SALESMEN.
Excellent opportunity for men to sell securities of high standing and reputable and discounting company, on commission basis; very attractive to investors; company very successful; prominent persons interested; very profitable income assured. Call State Finance Corp., 299 Broadway, Suite 820.

SECURITY SALESMEN to sell stock of established automobile corporation; live leads, co-operation, liberal commission. Room 830, 52 Broadway.

SECURITY SALESMEN—Good live men, liberal commission. Call and investigate proposition. 1,746 Broadway.

SPECIALTY SALESMEN!
Are you satisfied with present position? Our men make from $50 to $150 weekly; commission basis; $27 weekly guarantee; references, bond. Apply Somerville Brush Co., 425 5th Av., 2 to 5 P. M.

SPECIALTY SALESMEN, to sell Creamalt to the retail grocery trade; married men preferred; commission. Call Creamalt Products Co., 138 Franklin St.

STATIONERY SALESMAN and order clerk wanted by high class firm, able to take full charge inside; only applications from those with similar experience will be considered; state former connections, salary and when able to start; confidential. W 478 Times.

TIRE SALESMEN wanted, with or without car, to sell direct from factory to consumer; unlimited opportunity; commission only. Call any morning, Syra Cord Tire Co., 136 West 49th St.

TOYS and novelties, high grade man to handle complete line of Japanese toys and novelties to the jobbing trade; only men who are thoroughly experienced in handling import orders need apply; commission. W 468 Times.

WALL PAPER CLEANER, to retail trade; good territories open to right men; commission basis. Apply 362 Columbus Av.

HELP WANTED—Male.

Salesmen.

WANTED.
Ten men who can furnish good references, to sell security on a commission basis; if you can furnish good references apply Room 204, 110 West 40th St.

WINDOW TRIMMER and show card writer in South Norwalk, Conn. Inquire Heisman Bros., 783 Broadway.

SALESMEN.
Good security salesmen deservedly have their price. We are willing to meet it. We want a few dependable men to sell the security of a long-established corporation holding exclusive patents on a nationally used and nationally advertised product, a corporation directly under the management of big men, not only locally and nationally known, but of international reputation, men whose names you will be quick to recognise. Only high-class, truth-telling, non-professional salesmen will be considered. Their earnings, as befits the calibre of the men we want, will easily net them $150 and more a week, on commission. We suggest a comparatively low rate of remuneration merely to avoid other than conservative mention of the really exceptional merit this offer represents. Good men won't make a mistake in calling, between 10 and 2, at Suite 613, 40 New St.

SALESMEN.
$10,000 COMMISSION SALESMEN
to sell engineering
and accounting services.
Have you sold "INTANGIBLES"?
Can you make a "COLD CANVASS"?
Are you a "quick closer"?
The largest organization of its kind in the world will make an opening for two salesmen with above qualifications. Address
Industrial Engineer, 675 Times Downtown.

SALESMEN—OPPORTUNITY.
A SPLENDID OPPORTUNITY FOR A FEW MEN OF ABILITY AND CLEAN HABITS TO FORM A PROFITABLE AND PERMANENT CONNECTION WITH A WALL ST. HOUSE ENGAGED IN SELLING HIGH YIELD BONDS; EXPERIENCE NOT ESSENTIAL, BUT INDUSTRY AND APPLICATION ABSOLUTELY NECESSARY; LIBERAL COMMISSIONS AND ACTIVE LEADS FURNISHED.
FOR INTERVIEW ADDRESS V 753 TIMES DOWNTOWN.

SALESMEN.
Are you looking for REAL co-operation? Are you seeking the company that will back you with every possible modern method that will help you to gain your desired success? Here is a dignified financial organization, placing the capital stock of a going, proven, dividend paying chain store organization, composed of real HE men, whose business is expanding, who are backing their salesmen with a $40,000 advertising campaign in New York City. This organization needs a number more live wire commission salesmen to take care of the results of this advertising campaign. If you are a salesman; or if you aspire to be one; are over 25 years of age and can give the best of references, write for appointment. Z 2147 Times Annex.

SALESMEN.
Splendid opportunities for men with soda fountain experience; liberal salary. Apply at once.
L. BARTH & SON, INC.,
30-38 COOPER SQUARE.

SALESMEN, SECURITIES.
Men who wish to be trained for the purpose of entering the financial world will find an exceptional opportunity by joining our organization; we are in need of executives to take charge of our branch offices and are developing and training our own men for these positions; it is possible to earn in excess of $150 a week in commissions while learning; every co-operation will be given successful applicants. Apply mornings from 10-12 and afternoons from 4-5:30. Room 1202, 516 5th Av., cor. 43d.

SALESMEN.
MONEY MAKING OPPORTUNITY.
We will give 5 more men an opportunity to earn $100 or better weekly, selling securities for a national institution; for the man with no professional training this is the real field, we train you; commission basis. Call after 10 A. M., ground floor, 8 West 40th St.

SALESMEN.
THE LARGEST FINANCIAL INSTITUTION OF ITS KIND IN THE WORLD REQUIRES SALESMEN IN THEIR BANK DEPARTMENT ON STRAIGHT COMMISSION; IF YOU ARE 35 OR OVER AND CAN QUALIFY, YOU MAY COMMENCE YOUR LIFE WORK FOR A CONCERN WITH OVER $22,000,000 ASSETS. NATIONAL SURETY COMPANY.
C. E. CONNELL, 25 WEST 43D ST.

SALESMEN.
We want several salesmen to sell auto specialties, who have successfully sold such or other specialties to dealers, garages and jobbers; drawing account against commission; high-class men only, who can show sales record. Call Benford Auto Product, Pearl St., near South, Mount Vernon, N. Y.

SALESMEN—Large manufacturer of electrical appliances just starting big newspaper campaign has opening for two young men about 25 years of age possessing some selling experience; drawing account allowed right men; also leads furnished; an unusual opportunity for bright, aggressive men to make large incomes; call before 10:30 A. M. Store, 346 Livingston St., Brooklyn.

SALESMEN, MAKE NOTE,
$263.90 IN ONE WEEK.
One of THE BOOK OF KNOWLEDGE force earned this amount recently in one week; you can make from $100 a week up on our liberal commission basis; if you are not familiar with our special plan of selling, it will pay you to investigate now. Apply to Mr. Jackson, Room 603, 2 West 45th St.

SALESMEN—Large manufacturer of household appliances requires the services of crew manager owning automobile; must have had experience in handling salesmen and come well recommended; good salary to right man. 152 N. Y. Times, Brooklyn.

SALESMEN.
Telephone stock salesmen who are experienced in selling and arranging interviews; drawing account and commission basis. N. C., P. O. Box 372, City Hall Station.

SALESMAN—BUSINESS MAN FOR LOCAL AND OUTSIDE TERRITORY INTERVIEWING SUBSTANTIAL BUSINESS MEN REGARDING GOVERNMENT COMPILED INFORMATION, WORKING ON LEADS ONLY; COMMISSION, BONUS AND EXPENSES. 38 WEST 39TH ST., 3D FLOOR.

SALESMAN, BOOK.
High-class ex-service man, preferably officer, to do advance work on the source records of the World War; our high-class capable men make around $300 weekly, combining salary and commission. Call 10 to 12:30, Room 1954, 50 Church St.

SALESMAN wanted, for membership work, on direct leads, with best known organization of its kind in city; neat, not under 35 years, big commission, full co-operation, permanent and exceptionally high-class work. Apply Mr. Archibald, ground floor, Hotel Ansonia.

SALESMEN,
ACQUAINTED WITH EITHER LACE OR SILK UNDERWEAR BUYERS IN NEW YORK STATE; DRAWING ACCOUNT, COMMISSION BASIS.
G. H. & E. FREYDBERG,
85 5TH AV.

SALESMEN AND DEMONSTRATORS.
Excellent opportunity for live, experienced men to make splendid commissions; to sell and demonstrate Kill-Stain in leading department and drug stores throughout United States. Call Room 708, World Building.

SALESMEN capable of commanding $100 or more weekly, calling on our city or out of town rate, to sell our fire equipment products; compensation or commission basis to start. See Mr. Boyer, 330 West 58th St. Kindly call before 10 A. M.

SALESMAN, $100
weekly is what you can make with our company soliciting orders for wiring old homes on the time payment plan; commission only. See Mr. Brady, 172 Livingston St., Brooklyn.

SALESMAN—Motor trucks, active now, Metropolitan; established eight years, well known; all sizes, large commission only; factory service; splendid opportunity, handsome income; give telephone and address. K 270 Times.

WARD-WILLIAMS AGENCY,
110 WEST 40TH ST. BRYANT 7378.
We can help you to secure the position you are seeking.

HELP WANTED—Male.

Salesmen.

SALESMEN.
AIR SALESMEN.
We are on the very threshold of Air Transportation and the future looms up bigger than steamship and railroad combined. Can you imagine an airship now being built that will circle the globe without a stop, carry hundreds of passengers, tons of mail and express? Air Transportation today is the safest mode of traveling, and the development of the Zeppelin by the Germans has opened an era of unlimited possibilities.

The most successful and oldest company in America, exclusively building Lighter-than-Air craft, are extending their business, and will require millions of dollars for this expansion.

A HUNDRED or more SALESMEN wanted at once, and now is the time to join this organization (in the beginning) and create a situation for yourself for rapid promotion, as we have an unusual security proposition for men of excellent character, with or without experience, to present a definite and entirely new and most effective sales plan to interested prospects. Our liberal commission and unusual co-operation enables all salesmen who connect with us at this time to earn a substantial income.

A campaign of three years or more has just been started, and we believe that this proposition is worthy of your consideration and investigation and should not be laid aside until you have called on the
CONNECTICUT AIRCRAFT CO.,
24 East 42d St.
(Fourth Floor),
between 9 A. M. and 8 P. M., Tuesday and Wednesday.

SALESMEN, carry as side line few numbers of pillow cases, toweling, &c.; those having established trade among large retail stores only considered; commission basis; some territory still available. W 913 Times Downtown.

SALESMAN, well acquainted with department store and art needlework shop trade, to sell beads and art needlework notions; only live wire need apply; salary; must have first-class references. Call after 10 A. M., Julian Roberts, 1,128 Broadway.

SALESMEN—MANUFACTURER OF POWDER PUFFS HAS A GOOD SIDE LINE PROPOSITION FOR SALESMEN CALLING ON RETAIL DRUG AND NOTION TRADE; LIBERAL COMMISSION. WRITE ESS AY CO., 262 39TH ST., BROOKLYN.

SALESMEN,
well acquainted with exclusive dressmakers; one of high integrity to connect with large embroidery concern, specializing in copies of imported models; salary and commission. L. R., 219 Times.

SALESMAN.
House salesman, to handle medium line feathered hats; must have established following in the millinery trade; salary and commission. Call Tuesday afternoon, Lauriel Hat, 27 West 4th St.

SALESMAN for suitcases and traveling bags; thoroughly experienced, with following for out of town; commission basis. Asher and Arzt Leather Goods Co., 105 Wooster St., City.

SALESMEN—The largest clearing house of business in the world has opening for salesmen in their service department; commission paid on signatures; average earnings $75 weekly. System, 200 5th Av., New York.

SALESMAN, for Pacific Coast; must have established trade to sell good, up-to-date popular-priced line of infants' and children's coats; good opportunity; commission basis. R. D., 262 Times.

SALESMEN, experienced in notions, dry goods and fancy goods line, for Pennsylvania, New England, New York State; good proposition for the right man; drawing on commission. Z 2128 Times Annex.

SALESMAN, OLIVE OIL—Old-established import house; acquainted hotel and restaurant trade in New York City and vicinity; salary and commission; good position for right man. W 476 Times.

SALESMAN, experienced notions, dry goods and fancy goods, for the city and vicinity; good opportunity for the right man; drawing on commission. Apply N. Y. Bargain House, 734 Broadway.

SALESMEN—Local and out of town, preferably those in drug line, to handle dog, horse and cattle remedies; as side line, if desired; commission. Call evenings, 8 to 10, or write Royal Meath Corp., 3,298 Broadway.

SALESMAN—Office equipment experience, but not essential; non-competitive article of proven merit; protective territory; commission. Flexifile Corp., Room 204, 93 Nassau St.

SALESMAN—Man familiar with steamship trade and capable of getting business in the meat line; excellent opportunity for right man; salary and commission. P. O. 43 W, Brooklyn, N. Y.

SALESMAN, experienced on handling good line of children's straw hats; commission and drawing account. Apply New Jersey Hat Manufacturing Co., 208 Washington St., Newark, N. J.

SALESMEN, city, suits and dresses; must also have entree to resident buying offices; salary and commission; splendid opportunity; references. Box 56, 209 Cable Building.

SALESMAN, stationery, thoroughly experienced in commercial stationery and printing; high-class, honest man can make excellent connection; salary and commission. W 464 Times.

SALESMEN, notions and ladies' underwear, better grade; such who have strong following only need apply; salary and commission or either; state full particulars in first letter. F 247 Times.

SALESMEN with big following among garages, sell well known accessory, good sideline. Commission. Write, stating experience and territory. W 924 Times Downtown.

SALESMEN to carry side line of cotton jersey bloomers; commission; territories now being apportioned. Apply by letter only. Annette Bloomer Co., Inc., 136 West 25th St.

SALESMAN—Carry side line, established notion specialty that sells in quantities; commission. Brett Mfg. Co., Inc., 141 West 17th St.

SALESMEN—Experienced pipe and fittings line man, with factory trade preferred; good proposition to right party; salary and commission. F 901 Times Downtown.

SALESMEN, rubber specialties, city and vicinity; good opportunity to connect with established firm; state references; commission basis. L. P., 218 Times.

SALESMEN wanted for ladies' novelty sweaters and bathing suits; liberal drawing account; state full particulars and territory covered. W 484 Times.

SALESMEN—OFFICE, FACTORY AND SHIPPING ROOM SUPPLIES, EXPERIENCED, SALARY OR COMMISSION. SAMUEL H. MOSS, 36 EAST 23D.

SALESMAN with trade among cutlery, drug and department stores, to sell safety razors; commission; give references in letter; confidential. W 469 Times.

SALESMEN, familiar with drug and department store trade, handle finest grade chocolate; liberal commission. Kandykraft Korp., 367 Broadway.

SALESMEN—Liberal commission on office necessity of proven merit. Call or write, Mr. Patten, Room 630, 143 Liberty St., 9-10, 4-5.

SALESMAN for the only air-filled inner tube that will not deflate under puncture; commission only. Sealtyte Distributing Co., 228-230 West 52d St.

SALESMAN—Experienced salesman to sell patented steel alarm safety box; easy seller; liberal commission. F 730 Times Downtown.

SALESMAN, experienced electrical supplies and lighting fixtures; New York City trade; salary or commission. Samuel Frost, 41 West 14th.

SALESMAN, experienced men's clothing and furnishings, able to trim windows; within short distance of city; best references. Z 2146 Times Annex.

SALESMEN, butter and egg, wanted; one with following in city; good salary and commission. Apply H. Cohen, 169 Reade St.

SALESMEN, familiar with plumbing trade, to sell plumbing specialty; commission. Room 1009, 299 Broadway.

SALESMAN with large acquaintance; insurance; spare time; commission. C 1127 Times Harlem.

SALESMAN with following for imported line of dolls and toys; strictly commission. C 388 Times.

SALESMEN, experienced, in retail cloak and suit store; good opportunity for right party. Jos. Vogel, 33½ Division St.

SALESMEN for line of brief cases, city; commission or salary. Apply in person, Pennant Novelty Co., 332 Broadway.

SALESMEN—Something new. Two in one electric bulb; investigate this fast-selling necessity; commission. Zindler, 38 West 33d.

SALESMAN for woolens who caters to merchant tailors out of town; high commission paid. Box 71, 209 Cable Building.

SALESMAN and window dresser for merchant tailoring; good salary. I. Haas & Co., 74 Chambers St.

SALESMAN, clothing, wonderful opportunity for a man with following; salary and commission. W 465 Times.

SALESMAN, notions, experienced, following; salary and commission. James Aaron Co., 448 Broadway.

Employment Agencies.

OFFICE BOYS—ATTENTION.
We have several excellent openings; must be clean-cut, 15 to 16 years old; salaries, $10-$15 a week. Executive Service Corporation, 23 East 42d St. (Agency).

HELP WANTED—Male.

Employment Agencies.

HAMILTON EMPLOYMENT SERVICE, INC.
6 CHURCH STREET.
One block below Cortlandt St.
One block west of Broadway.

CHEMIST, 30 miles out N. Y.; good opportunity ... $30
BOOKKEEPER (married, 27-30 yrs.), real estate tax experience ... $35
BOOKKEEPER, pay clerk, marine insurance experience ... $30
MULTIGRAPH OPERATOR, expr. ... $100 Mo.
STENOGRAPHER (23-25 yrs.), uptown ... $24
SHIPPING CLKS. (2), one for Brooklyn, one New York, both high grade openings ... $17
STENOS (3), N. Y. insurance, commercial, Wall St. experience ... $20

ELSIE DIEHL AGENCY,
1 BEEKMAN ST. 34 PARK ROW.
NO REGISTRATION FEE.
BOOKKEEPER—Office manager; prefer man over 40 years old; $2,500 yearly.
BOOKKEEPER—Mfg., uptown; $35.
BOOKKEEPER ASSISTANT—Typist; $23; position Brooklyn.
BOOKKEEPER—Position Conn.; $2,000.
STENOGRAPHERS—$25-$30.
LEDGER CLERK—Bank; $1,200.
BOOKKEEPER-STENO.—$30.
ELLIOTT-FISHER OPERATOR—$30.

HIRST OCCUPATIONAL EXCHANGE,
WALL ST. SPECIALISTS, 60 BROADWAY.
Bkpr., security expr., $1,800; brokerage bkprs., $30; steno., brokerage, $30; accountant, must speak Yiddish, familiar with local and foreign banking, age 27 to 34, to go to Middle Europe, $3,000, plus maintenance; cashier, age 26 to 30, H. S. grad., chemical expr. pfd., $200 mo.; steno.-secy. for newspaper work, $35; multigraph oprs., $100 mo. Many other openings. Register free.

FITCH PERSONNEL SERVICE,
1476 Broadway at 42d. Bryant 8314.
Accountant, senior, in charge of large audits; electrical draftsman, thoroughly familiar with substation layout or power equipment design; sales correspondent, high school graduate, 2 years' experience; Christian firms.

COUPLE as cook and butler; first-class position. Lazarus Employment Agency, 200 East 72d St.

Instruction.

BOOKKEEPERS, CLERKS
WANTED
TO BECOME ACCOUNTANTS.
Salaries $2,500 to $15,000 a Year and Higher.

There is an immediate and urgent need by several large business organizations for trained accountants.

Bookkeepers and clerical workers are especially desired because the office experience already acquired should be of material assistance in training and enable them to qualify as junior accountants in 5 months and senior accountants in 12 months.

TRAIN IN SPARE TIME.
A method has been devised by La Salle Extension University (The famous Problem Method) by which you can fit yourself for one of these splendid high-pay positions at home in spare time so as not to interfere with your present work at all. The fact that over 250,000 men and women have already qualified for executive positions in a remarkably short time by the Problem Method is the best possible recommendation for its efficiency.

ACT QUICKLY.
As said above the necessity is particularly urgent. It represents a really unusual opportunity. If you will call or phone, one of our registrars will explain the situation to you from a point of view of your own individual interest, and discuss plans. Let us hear from you at once; our Placement Department is receiving more and more calls for men every day. We must fill these calls. Act at once.

CALL, PHONE, WRITE,
La Salle Extension University,
112 West 42d St., N. Y. C.
Phone Bryant 8920.

HOTELS NEED TRAINED MEN.
Nation-wide demand for trained people in hotels, clubs, restaurants, cafeterias, and tea rooms; hotel business now fourth industry of this country; thousands of new, big hotels and dining places will open this year; begin now to prepare for one of these positions; liberal pay, quick promotion, fine living amid elegant surroundings—these are but a few of the advantages awaiting the trained hotel executive. The Lewis intensive-training method prepares you in a few weeks' time for entrance into the field. Our graduates now holding preferred positions in best and biggest hotels in New York City, and leading hotels, clubs, and restaurants everywhere. Many now operate their own establishments. Course of study is endorsed by nationally known hotel owners and managers—executives drawing $10,000 to $50,000 a year. Get into this rich, uncrowded field and enjoy big success. Get out of the humdrm of routine work into a field that teems with opportunity, diversion, and human interest. Complete course and personal guidance cost but a few cents a day. Placement Bureau service included. Our "Money Back" guarantee gives you absolute protection. Free illustrated book, "Opportunities in Hotels" fully explains all. Send for it now.
LEWIS HOTEL TRAINING SCHOOL,
DESK 113, WASHINGTON, D. C.

GOOD ENGLISH PAYS.
Good English, spoken and written, is a basic requirement for business success; most men and women need training in English—sentence building, vocabulary enlargement, report and letter writing. Do you? Write or telephone (Cortlandt 1465) for informative booklet "Your English." Ask also for details of Early Evening Class in Business English now forming. Pace & Pace, 30 Church St., New York.

HAVE YOU THE QUALIFICATIONS for an executive position We have helped hundreds "find themselves." Today they are successful executives. Let our expert character analysts advise you. It is to your advantage to come in and get the facts; no obligation. Booklet "K" free. Merton Institute, Inc., 96 5th Av. (at 15th St.). Tel. Watkins 9795.

BOOKKEEPER—Get out of the rut; become a certified public or cost accountant; go into business for yourself; demand for expert accountants exceeds the supply; our graduates earn over $5,000 yearly; learn at home in spare time by our easy system; send for booklet and special offer. Universal Business Inst., 350 Pullman Bldg., New York.

ACCOUNTANCY.
Are you interested in training for the C. P. A. degree or for an executive position as Controller, Treasurer or Office Manager? If so investigate the professional courses of Pace Institute. Write for helpful booklet, "Making Good," and Bulletin 25. Pace & Pace, 30 Church St., New York.

LEARN OXACETYLENE WELDING.
Great demand for trained men; write for booklet and free admission card to opening of new class, Friday evening, March 18. 23d St. Welding School, 215 West 23d St.

EARN $35-$100 A WEEK—Learn motion picture, commercial and portrait photography; 3 months' course; free catalogue. "T." N. Y. Inst. of Photography, 141 W. 36th, N. Y., or 505 State St. (opp. L. I. Term.) B'klyn.

MEN—EARN $35 to $135 WEEKLY. Learn mechanical dentistry; 3 months' course; day or evening; easy payments. Booklet "C" Bodee Schools of Mechanical Dentistry, 136 West 52d St., N. Y.; 15 Flatbush Av., Bklyn.

THE NEW YORK SCHOOL OF SECRETARIES.
THREE MONTHS' COURSE; students entered on probation at any date.
35 West 42d St. V. M. Wheat, Director.

LEARN TO BE A CHAUFFEUR—Pleasant and profitable work; day and evening classes. Send for free booklet and visitor's pass. West Side Y. M. C. A., 302 West 57th.

MEN EARN $50-$100 weekly through Professor Rohrers's Hairdress, Marcelling, Beauty Culture School; pamphlet explains. 119 West 42d.

EARN $35-$100 weekly; learn photography, "movie," portrait, commercial, 3 months, day, night; instalments. Brunel, 1,269 Broadway.

AGENTS WANTED.

SEND for free booklet of letters from our agents who are building up a good business selling our goods by mail order or local trade; an order for five dollars, ($5), of goods, will start you in exclusive territory. R. H. Company, Agents Dept. 92, Ocean Park, Cal.

SALES agencies wanted, to call on billiard hall proprietors, wonderful proposition; liberal commissions. Write, Cohen & Son Mfg. Co., 416 Court Block, St. Paul, Minn.

FOR SALE

FULL collection, German money, war and revolutionary periods; 1,070 samples; price $5,000. P. O. Box 1154, City Hall Station.

POSTAGE stamps at public auction at 75 Nassau St. on March 16, 17, at 8 P. M. Walter S. Scott, Auctioneer.

JAPANESE Painting, Embroideries, Bric-a-Brac, Bronze Art; reasonable. A 1045 Times Harlem.

CYPHER incubator for sale; good condition. Inquire 118 Prospect St., Jersey City.

OLD, original banjo clock, in excellent condition, $150. S. A., 214 Times.

FOR SALE.

Furniture.

FOR SALE—Will sacrifice complete showroom, including partitions, dividers, carpets, chairs, tables and other incidentals. Thomas Posner & Brother, 114 West 27th. Watkins 9822.

BIG BARGAINS—Slightly used office furniture, oak or mahogany; desks, chairs, files, tables, leather furniture, typewriters, adding machines, multigraphs, safes. Nathan's, 452 Broadway.

REED AND WILLOW FURNITURE for all homes, direct from factory; largest selection, lowest prices, in single pieces or sets. LONG BEACH WILLOW CO., 136 East 41st.

FOR SALE—Complete library or reception room set and other furniture almost new; can be seen afternoons. Dentist, 221 West 57th St.

BEAUTIFUL furniture, six-room apartment; rent $150; will sell furniture without lease. 3,915 Broadway, corner 164th, Apt. 22.

MAHOGANY floor clock, Elite Westminster, Whittington chimes; priced to sell quick. 376 Columbus Av., cor. 78th.

FOR SALE—Ten-piece bedroom suite, three arm chairs, library table, baby carriage. Call Flatbush 561.

FOR SALE—Double brass bed, full size, hair filled box springs. Telephone Morningside 6326.

Machinery.

¼-H. P. 60-cycle single phase repulsion induction General Electric new motors, 1,800 R.P.M., type RSA, each $37.62. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

½-H. P., 110 VOLT compound wound, 1,800 R. P. M., type S. D., new General Electric bare motors, each $29.76. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

FOR SALE—TURBO-GENERATOR
One thousand K. W. direct current 125-250 volt low pressure Westinghouse-Parson condensing turbo units. Z 2139 Times Annex.

¼-H. P., 32 VOLT, D. C., compound wound, type N, new Marathon bare motors, 1,800 R. P. M. each, $17.35. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

1-H. P. 60-cycle single phase repulsion induction new General Electric motors, 1,800 R.P.M., type RI, each $72.08. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

¼-H. P. 60-cycle single phase repulsion induction new General Electric motors, 1,800 R.P.M., type RSA, each $56.09. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

¼-H. P. 60-cycle single phase repulsion induction new General Electric motors, 1,800 R.P.M., type RSA, each $45.15. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

FOR SALE.

Machinery.

¼-H. P. 60-cycle single phase split phase new Marathon motors, 1,800 R.P.M., each $16. Curtis Pneumatic Machinery Co., 30 Church St., N. Y. C.

Musical Instruments.

VIOLIN, worth $75. What will you offer in exchange? C 336 Times.

Office Furniture and Supplies.

COMMERCIAL FURNITURE.
In oak, mahogany and American walnut; desks, tables, chairs, filing devices, &c.
FOR THE MODERN BUSINESS OFFICE.
JACOB BARSKY, 1 BEAVER ST.
Phone Broad 3045.

FOR SALE—Mahogany office furniture; desks 60, 50, 42 inches; typewriter desk, 6 ft. table, chairs, filing cabinets, sample cabinets, typewriter, adding machine. Room 206, 302 Broadway, Worth 6480.

COMPLETELY furnished office and showroom in mahogany for sale. Phone Fitz Roy 2144.

60-INCH oak flat top desks, $55; other bargains accordingly. Lapedes, 58 Pearl St.

Typewriters.

TYPEWRITERS RENTED.
3 months, $8 up. AMERICAN WRITING MACHINE CO., INC., 345 Broadway, at Leonard St., 20 East 23d St., opposite Madison Av. Telephone 5408 Franklin.
THE TYPEWRITER EXCHANGE,
10 Barclay St. Telephone 4738 Barclay.

Wearing Apparel.

SACRIFICE wonderful pieces old lace; also modern filet cloths, scarfs. Circle 1330.

SACRIFICE wonderful pieces old lace; also modern filet cloths, scarfs. Circle 1330.

Wanted to Purchase.

HIGHEST CASH prices paid for furniture, contents of houses, hotels, apartments, pianos, books, carpets, works of art, &c. A. Jones, 161 East 125th St. Tel. Harlem 2787.

WANTED—Pay full value contents apartments, houses, pianos, books, paintings, bric-a-brac. Miller, 120 University Place. Stuyvesant 3793.

WANTED—Steam jacket kettle, holding from two to three hundred gallons. Harral Soap Co., Inc., 132 Havemeyer St., Brooklyn, N. Y.

BOUGHT for Spot Cash—High-grade household goods and furniture. B. Crossman, 68 West 45th St. Vanderbilt 2524.

BURROUGHS adding machines and comptometers. John E. Ranson, 30 Church St., N.Y.

AUTOMOBILE EXCHANGE

Advertising for sale the best used cars. Rate 65 cents a line.

APPERSON — Several brand new Apperson 8's, built for export; full factory guarantee; can be bought considerably below list. Wiesbader's Garage, 225 West 49th St.

BUICK 1920 Roadster and 5-passenger.
CADILLAC 1919 Phaeton and Touring.
MARMON 1920 4-passenger.
MERCER 1920 4-passenger.
PACKARD 1918 Touring & Suburban Sedan.
PACKARD 1917 2-35 Landaulet.
PIERCE-ARROW 1915 "38" Landaulet.
PACKARD AUTO EXCHANGE CO.,
10 West 60th St. Columbus 5078.

BUICK 1920 seven-passenger touring, repainted; slightly used; guaranteed. Smith, Morningside 8750.

BUICKS.
Flack Co., 238-240 West 54th St.

BUICK 1920 7-PASS. TOURING.
Harry Brenner, 2,124 B'way (74th). Col. 4077.

CADILLAC 1919 Amesbury Suburban.
DANIELS Town Car.
DANIELS 1920 Speedster.
BUICK 1920 Coupe.
STUTZ 1919 Touring.
PIERCE-ARROW 1917 "48" Touring.
LOCOMOBILE 1917 Touring.
NEW YORK MOTOR CAR EXCHANGE,
19-27 West 62d St. Tel. 7441 Columbus.

CADILLACS.
DETROIT CADILLAC MOTOR CAR CORP.,
USED CAR SALESROOM,
7 WEST 61ST ST., AT BROADWAY.
PHONE COLUMBUS 7700.

CADILLACS.
Schoonmaker & Jacod, Broadway at 61st.

CADILLAC sedans, coupes, limousines, landaulets, town cars, 1917, 1918, 1919, 1920 models at special bargain prices. Call, make offer. Seen 123 West 64th St. Meyer.

CADILLAC Amesbury sedan, Type 59 present series; condition like new. Gotham, 1,694 Broadway. Circle 3572.

CADILLAC, 1919, victoria, U. S. cord tires; exceptional condition rims; runs like new. Gotham, 1,694 Broadway. Circle 3572.

CADILLAC 1921 suburban sedan, entirely new; reduction from list. Copley, Plaza 5433.

CADILLAC type 57 New Haven town limousine; excellent condition throughout. G. A. Martin. Telephone 2620 White Plains.

CADILLAC 1920 four-passenger sport; 1919 touring. Cook-Macconnell, 630 5th Av.

CADILLAC, 1919, touring; condition exceptional. Gotham, 1,694 Broadway.

CADILLAC 1917 limousine, newly painted; sacrifice. Scott, 136 West 52d. Circle 3222.

CADILLAC 1919 4-passenger, many extras; $2,200. Phone Prospect 909.

CADILLAC, 57, full limousine; exceptional condition. Slocum, telephone Columbus 3854.

CHANDLER Dispatch, 1921; mileage 2,200; wire wheels; excellent condition; bargain if sold immediately. Taylor, Harlem 1187, Apt. 24.

DANIELS 1920 COUPE,
4-Passenger, cost $6,500.
Just like a brand new car; run less than 3,000 miles; reasonable offer accepted.
RESIDENCE 137 LENOX ROAD,
near Flatbush Av., Brooklyn.

DANIELS 1920 speedster, submarine type; will show speed of 90 miles per hour; special built show job; classiest car in New York; big bargain. 21 West 62d St.

DANIELS 1920 4-passenger; practically new; bargain. Seen 123 West 64th. Meyer.

FIAT 1921 BABY TYPE TOURING.
157 W. 56TH ST. CIRCLE 5308.

FORDS, all models; immediate delivery; time payments; Authorized Ford Agency. Wadsworth 5494.

FORDS, all models, immediate delivery; time payments. Ford Authorized Dealer, Melrose 8081.

FORDS—Pleasure and commercial; panel bodies. 20th Century Auto, 250 West 54th.

HAYNES "1920-45" 7-passenger touring; 3,300 miles; write. Harris, 9 Pine St.

HUDSON, late four-door sedan; condition exceptional. Gotham, 1,694 Broadway. Circle 3572.

HUDSON, 1920 limousine, practically new; slip covers, many extras; can be bought reasonably. Wiesbader's Garage, 225 W. 49.

HUDSON, 1918, Sport model, $1,300; six wire wheels and tires. Silverstein, 4648 Columbus.

HUDSON speedster, latest model, fully guaranteed. Gotham, 1,694 Broadway.

HUDSON 4-passenger coupe, custom built body; very classy; $800. Prospect 909.

HUDSON, 1920 coupe, slightly used; make offer. Seen 123 West 64th. Meyer.

HUPMOBILE—Will sell brand-new Hupmobile, not yet delivered, for $100 below list price. Call Markel, Beekman 3000.

KISSEL KAR, 1920, hardly used, touring with extra sedan top, newly painted Rolls Royce blue; no dealers. Circle Garage, 104 West 50th St.

KISSEL coupe, 4 passenger, 6 cylinder, like new; $650. Morningside 6943.

LEXINGTON, late model chummy roadster; like new; $700. 102 West 144th.

LOCOMOBILE 48, touring, 1920, Series 7; driven less than 5,000 miles; $6,000. Bradford & Lomas, Inc., New Haven, Conn.

LOCOMOBILE limousine, sacrifice to quick buyer. Silverstein, Columbus 4648.

LOCOMOBILE 1920 4-passenger sport; like new. Stark, 2,010 Broadway. Columbus 4986.

MALBOHM sedan, 1920, 6 cylinder, 5 passenger; like new; $950. Morningside 6943.

MARMON, 84 BARGAINS.
Will sacrifice the following slightly used demonstrators, which we fully guarantee; cars specially painted and specially tested:
Marmon 1921, 4-pass. touring.
Marmon 1921 7-pass. touring; color maroon.
Marmon 1921 7-pass. touring; color Rolls-Royce blue.
Will sell above cars at $1,000 reduction on each.
CARVAN MOTOR CORP.,
35-37 Halsey St., Newark, N. J.
Tel. 2840 Mulberry.

MARMON 1917 model, town car body, excellent condition, with extra victoria touring body; mechanically perfect; no dealers. Phone 5338 Spring.

MARMON 1919 Suburban Limousine; mechanism in good condition; newly painted; must sell at once. Can be seen Academy Garage, 65th and West End Av.

MARMON 1920 7-pass. sedan; practically new. Seen 123 West 64th. Meyer.

MERCER 1919 SPEEDSTER.
Nickelled radiator, special trimmings.
Harry Brenner, 2,124 Bway. (74th). Col. 4077.

MERCER 1918 four-passenger sport touring, exceptional condition; guaranteed. Smith, Morningside 8750.

MERCER 1919, 6-passenger touring, new cord tires; sacrifice. 363 West 42d.

MERCER 1920 4-passenger, slightly used; bargain. Seen 123 West 64th. Meyer.

MITCHELL, 1920, $900; like new; many extras. Silverstein, 4648 Columbus.

NATIONAL 1918 four-passenger Highway Six; repainted, overhauled; guaranteed. Smith, Morningside 8750.

OAKLAND roadster 1920, first-class condition; must sell at once. Call Jamaica 4138W.

OAKLAND coupe, 6 cylinder, 1920; mileage 3,700; many extras; must sell $1,800. Evenings, 400 West 150th; Apt. 65.

OLDSMOBILE, 1919 sedan, mechanically perfect; must sell, leaving city; $850. Tel. Audubon 0778.

OLDSMOBILE 1919 touring, $850; like new; many extras. Silverstein, 4648 Columbus.

OLDSMOBILE 1920 5-passenger, like new; $800. 3,021 3d Av., fruit store.

OLDSMOBILE coupe, like new; 6 cylinder, fully equipped; $1,075. 203 West 128th.

OVERLAND COUNTRY CLUB to quick buyer; $450 cash; first class shape, for instant use; many extras. Phone Evergreen 2924-J.

OWEN, Magnetics, touring cars, 4-passenger sport models; also brand new Biddle's. Call Audubon 7657, Biddle Motor Car Co., factory.

PACKARD special four-passenger coupe, late model; excellent condition. Edward E. Bouchard, Inc., 18 to 20 West 63d St. Columbus 1192.

PACKARD Twin Six 1917 5-passenger, $1,400. Dr. Beals, 525 West End Av. Telephone Schuyler 6681. Call 12-2.

PACKARD COUPE, 1920 CUSTOM.
Exceptional; privately owned. Murray Hill 1617.

PACKARD 1919 TOURING, LIKE NEW THROUGHOUT; ACTUAL MILEAGE 6,479. RYAN, 2,[illegible] BROADWAY.

PACKARD 1929 "35" 7-pass. touring; run 3,000 miles; like new. Robt. Jones, 2,025 Broadway.

PACKARD 1920 Judkins sedan, with partition. Cook & Macconnell, 630 5th Av.

PIERCE-ARROW Dual 48 Limousine.
PIERCE-ARROW Dual 48 Touring, 7-pass.
PIERCE-ARROW Dual 48 Vest. Suburban.
PIERCE-ARROW Dual 48 French Suburban.
PIERCE-ARROW Dual 48 Runabout.
PIERCE-ARROW Dual 48 Club Roadster.
PIERCE-ARROW Dual 48 Touring, 4-pass.
PIERCE-ARROW Dual 38 Touring, 7-pass.
PIERCE-ARROW Dual 38 Runabout.
PIERCE-ARROW Dual 38 Limousine.
PIERCE-ARROW Dual 38 Sedan.
G. R. RUCKERT CO., 1,763 B'way. Circle 157.

PIERCE-ARROW
six-cylinder, 38 H. P., 1920, town brougham; run 9,000 miles; excellent condition; make offer. Levitt, 157 East 84th St. Phone Lenox 385.

PIERCE-ARROW 38 H. P. limousine, Series C2, Westinghouse electric starter, paint and mechanical condition good; selling for customer's account; $800. G. R. Ruckett Co., Broadway, 57th St. Circle 157.

PIERCE-ARROW, present model, 38 H. P., dual valve, special sedan body; brand new; cost $11,200, will sell for $8,000. Apply Box 53, Yale Club, N. Y. C.

PIERCE-ARROW 48 laundaulet, late model; bargain. Seen 123 West 64th St. Meyer.

SEDAN, 1921, not yet delivered; sacrifice; $275 on contract. 4171 Worth.

STANDARD 1920 suburban sedan, used 4 months. Stark, 2,010 Broadway. Columbus 4986.

STUDEBAKER sedan, latest model, 6 cylinder, 5 passenger; equipped. 203 West 128th.

STUTZ AND H. C. S.
1921 and others.
Schoonmaker & Jacod, Broadway at 61st.

STUTZ 1918 roadster, overhauled, refinished; guaranteed. Smith, 154 West 124th. Morningside 8750.

STUTZ, 1919, FOUR-PASSENGER SPORT, GUARANTEED. CIRCLE 3222.

STUTZ 1920 four and six passenger, fully guaranteed. Gotham, 1,694 Broadway.

STUTZ 1921 coupe, 3 weeks old. Gotham, 1,694 Broadway. 3572 Circle.

PRIVATE OWNER
offers for sale Cadillac limousine, Model 57, New Haven body, excellent condition. Thomas J. O'Reilly, 51 Chambers St. Worth 2828.

BODY, 59, Cadillac victoria coupe. W. A. Lawrence, 1,926 Broadway. Columbus 3854.

Motor Trucks.

FOR SALE—1-3-E Packard dump truck; 3-5-E Packard flat body trucks. H. F. Clerigo & Sons, 904 Eastern Av., Baltimore, Md.

Automobiles for Rent.

PACKARD limousine, twin six, late model, handsomely appointed, smart appearance; owned and driven by man of A1 character; best of recommendations; weekly, monthly service guaranteed. Phone Schuyler 7227.

Automobiles Wanted.

AUTOISTS.
money loaned on your automobile at 6% if stored in warehouse recommended by me. Easter. Circle 3735.

CADILLAC 1917-1918, 4-passenger phaeton, or Buick; state model and price. E. K., 339 Columbus Av.

LIGHT ROADSTER or touring; reasonable; no dealers; cash. Write R. J. H., 131 West 56th.

WANTED—Pierce, Packard, Cadillac or Simplex, 19[illegible], 1920, in perfect condition; no dealers. Phone Circle 1808.

WANTED—Late model automobiles, mechanically good; will pay highest cash price. Bendave Auto Sales, 786 7th Av. (51st).

CADILLAC or Marmon coupe, 1919 or 1920, from private owner; spot cash; no dealers. Phone Richmond Hill 3608.

Automobile Accessories.

FORDS repaired, all work guaranteed. 719 1st Av. (41st St.).

Automobile Storage.

STORAGE—
without service, $25 to $30. Majestic Garage, 215 West 84th St. Schuyler 6842.

Unused Cars.

KISSEL tourster, brand new, 4-passenger; latest model; $3,250. Leventhall, 367 Fulton St., Brooklyn. Phone Main 628.

OVERLAND—Very classy; Country Club model, with wire wheels; many other extras; like new. $450. 102 West 144th.

STUTZ—Will sell 1921 contract for Stutz touring car, delivery April; will sell for less than Stutz price. Call Chelsea 2598.

CHEVROLET, brand new, 1921, touring; $650. Bendane Auto Sales, 786 7th Av.

Automobile Instruction.

AUTOMOBILE TRAINING BY EXPERTS. Complete shop course, $66, with driving, $90; weekly payments. Ask for Catalogue T. STEWART AUTOMOBILE SCHOOL, 225 West 57th St., at Broadway. Leading School—Founded 1909.

AUTO INSTRUCTION.
4 and 8 weeks' courses for Owners, Chauffeurs, Mechanics, Salesmen. WEST SIDE Y. M. C. A., 302 West 57th St., New York.
Get booklet and pass. Special ladies' classes.

ADVERTISEMENT.

Helps to break up colds When you feel a cold coming on, put plenty of Sloan's Liniment on your throat, chest and back just before going to bed. It starts warm, tingling circulation that keeps the cold from "settling" and helps break it up, while its healthy vapors soothe and clear the lungs and throat. *Don't rub—don't bandage*—just let it penetrate. All druggists—35c, 70c, $1.40.

Sloan's Liniment (Pain's enemy)

This Is The Day

IN most instances the 1920 tax return will be filed today. The tendency will be to breathe a sigh of relief and say, "Well, now that is done. No more tax worry until next year!"

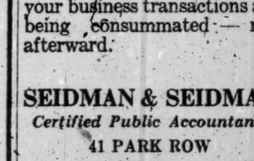
This misconception should be corrected. Tax problems are not end-of-the-year problems. They are all-the-year-round problems. For almost every business transaction during the year has a direct tax consequence.

And the time to retain Certified Public Accountants to attend to the tax angle of your business is now, while your business transactions are being consummated — not afterward.

SEIDMAN & SEIDMAN
Certified Public Accountants
41 PARK ROW
NEW YORK
Chicago Rockford Washington Newark Grand Rapids Jamestown

BRUCEWOOD
The long-point roll collar with the exclusive lock-front feature.

E&W Collars & Shirts
EARL & WILSON TROY, N. Y.



126—Ash Set of Hammered Copper. 3 inches in diameter, $5

THE almost self selecting arrangement of Ovington Gift Tables is but one of many helpful suggestions for the obtaining of gifts. Fixed price tables from $5 to $25.

OVINGTON'S
"The Gift Shop of 5th Ave."
314 Fifth Ave., nr. 32d St.

DON'T SMOKE PAINT

Our pipes are made of the finest imported, well-seasoned BRIAR-ROOT. We use NEITHER PAINT NOR VARNISH, leaving pores open to absorb moisture. They color like meerschaums. Absolutely NO BREAKING IN. Each pipe perfect and guaranteed.

Mail Orders Filled
PIPES REPAIRED PROMPTLY
BARCLAY PIPE SHOP
41 Barclay St., Cor. Church

TELLS HOW POLICE KILLED BOY ON ROOF

Woman Testifies She Saw Cornelius J. Flood Shoot Lad, Then Ignore His Body.

ANOTHER YOUTH BEATEN

Playmate Asserts He Was Struck With Pistol When Being Taken to the Station.

Mrs. Alice Kenny, 20 years old, chief witness for the prosecution in the case of Patrolman Cornelius J. Flood, charged with the murder of James Cushing, 15 years old, told Judge Nott and a jury in General Sessions yesterday that she saw Flood shoot the boy on the roof of 520 West Fiftieth Street on the afternoon of July 14, 1918. Patrolman Robert A. O'Brien also is accused of the crime, but will have a separate trial.

On the day of the killing Mrs. Kenny, then unmarried, lived at 521 West Forty-ninth Street. She now lives at 510 West Forty-sixth Street. She testified that she and May Burns, a friend, went to the roof of her home to dry her hair. It was about 3 o'clock in the afternoon. Suddenly she heard a boy cry "Butso," and saw two officers in plain clothes on the roof of 520 West Fiftieth Street. The policemen had revolvers and aimed them at a group of eight fleeing boys. They fired three shots.

"May Burns pushes me and says, 'Look,'" said the witness. "I look and see a boy with bloodstains on his shirt as he is clinging over the roof of 530. Then he dropped out of sight. Flood had a pistol against a boy's back and was beating him. That's when I shouted to take him to the station house and not to beat him. Flood shouted to me to mind my own business."

The young woman summoned a patrolman and went to the roof where the Cushing boy was lying. He was dead. She then went to the West Forty-seventh Street Station. When she was telling her story to the police, Flood came in and asked what she was doing there.

"I said, 'Don't you know me?'" the witness continued. "He said 'No,' and I said, 'I was the girl who shouted to you on the roof to stop beating that boy,' and he said, 'Oh,' and walked off."

John St. John of 543 West Fiftieth Street, a playmate of Cushing, preceded Mrs. Kenny. He said he was on the roof of 522 West Fiftieth Street when officers appeared with pistols. Cushing shouted "Butso!" and he ran. He heard two shots. The officers, he said, arrested him and a boy named Buckley and took them to the police station. When being led down the stairs he was hit with a revolver but did not know who struck him. At the station no reference was made to the shooting and he did not know Cushing was dead until the following day.

In opening the case George N. Brothers, Assistant District Attorney, said he would show that the boys on the roof were not committing any offense and that no circumstance justified the shooting.

MIDDLE WEST SHAKEN.

Heavy Earth Shocks Felt In Illinois and Indiana.

DANVILLE, Ill., March 14.—What is believed to have been a heavy earth shock occurred in this vicinity early today. Telephone calls from a radius of at least fifty miles reported the same shock. Houses rocked on their foundations, but no serious damage was reported.

TERRE HAUTE, Ind., March 14.—A heavy earth shock was felt in Terre Haute and vicinity at 6:15 this morning. No damage was reported here or from surrounding towns.

CARUSO IMPROVES STEADILY

His Appetite Is Good, He Has No Fever and Is Resting Well.

The following bulletin was issued yesterday by Caruso's physicians:

"Mr. Caruso is slowly but steadily improving. His condition is satisfactory.
"Dr JOHN F. ERDMANN.
"Dr. SAMUEL W. LAMBERT.
"Dr. EVAN M. EVANS.
"Dr. ANTONIO STELLA.
"Dr. FRANCIS J. MURRAY."

The patient's appetite was reported good, with no fever. He was resting well, both at night and at intervals during the day when he dozed.

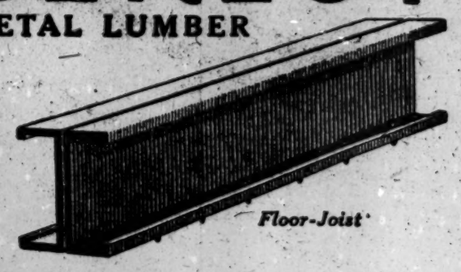
ADVERTISEMENT.

American Seeks European Representation of Large Business Interests

AN American business man is returning to Paris to make it his permanent business residence. He offers his services as representative to some one large American business interest.
Since the war he has been representing in Europe a large American commercial banking house, handling important commercial and banking matters. He is conversant with foreign business methods, knows finance and exchange. He is a thorough student of merchandising and markets, speaks French and other languages fluently.
Reference of the highest standing will be furnished to the interest seeking proper representation abroad. Box W457 Times.

DELICIOUS AND REFRESHING
NO game is finished right 'til thirst is quenched.
THE COCA-COLA COMPANY
Atlanta, Ga.

BERLOY
METAL LUMBER



For Fire Protection

Safety in home, school and office when protected from flame and falling plaster by Metal Lumber floors and partitions covered with Ribplex Metal Lath. The new McKinley High School is made safe with this most economical fireproofing.

Filing Cases, Lockers, Shelving, Ceilings

THE BERGER MFG. CO.
516-524 W. 25th St., New York, N. Y.
Telephones: Chelsea 1408-1409-1410
Main Office and Works, Canton, Ohio

B BERLOY
BERLOY PRODUCTS—the pride of veterans in the craft—exemplify the character, experience and service of lives devoted to constructive progress and excellence.

A Real Opportunity
for
Builder, Investor or Speculator

$65,000 will buy 100 lots, including two fine houses, one 12 rooms and bath and garage, the other 8 rooms and bath. These properties are located in the best sections of Elmhurst, in Corona and Winfield. Properties are worth $146,000; mortgages are $50,000. Address
E. D. S., Box 41, Manhasset, L. I.

Positions.

Bank and business references are required from advertisers in the Business Opportunities columns of The New York Times. Persons seeking opportunities to invest capital as well as their personal activity consult these columns.

Photograph of REGAL Stitching Room February 16, 1921
One of the highest-trained and highest paid groups of operators in America. It takes five years to train a good stitcher. A sure sign of a fine shoe is its precise, even stitching.

A right-about-face in the shoe business

SHOE-MAKING is one of the oldest and most vital occupations in the world. For this reason alone many people are now asking if the shoe industry hasn't *far greater duties* than thinking up transient novelties and swagger advertising.

Not in many years has there been so much confusion in shoe values—so much seeking for *real* service and *unquestionable* satisfaction.

If ever the public challenged the shoe-maker, it is now.

It is the conviction of the Regal Shoe Company to-day that big views are more needed than big factories and that broad claims must give way to *broad action.*

Action to force down prices—not a little, but *much.* And to bring to these prices a *standard*—a code to measure with—so that price will no longer mean merely what you pay, *but what the shoe will deliver.*

* * *

Regal Shoes for Spring sell for $7.50, $8.50 and $9.50. Dismiss price and you find a still surer guide to judgment. All Regal leathers are *genuine.* Regal cordovan is genuine horse-hide. Regal kid is genuine goat-skin—not sheep-skin. Regal calf is genuine calf-skin—not side-leather.

Possibly you wonder what those men with fifteen, eighteen and twenty dollar shoe ideas will think about the Regal price independence. Probably some will say that the sharp difference in Regal price must reflect somewhere in the quality.

But these men forget the Regal command of the leather market and the Regal tradition of doing business on *lean profit.* They forget that Regal Shoes are made in the community that supplies the most skillful shoe workers in the world. They forget that Regal, through factory-owned stores, has always kept distribution costs to rock-bottom.

* * *

It is conservative to say that this year a quarter-million men, who are critical and energetic enough to compare, will wear Regal Shoes for the first time because of these new values.

They will select from 65 different authoritative custom-lasts. Their purchase will be protected by the full Regal guarantee. They will discover *a live, vital policy* in shoe-making.

REGAL SHOE COMPANY
268 SUMMER STREET, BOSTON, MASS.

REGAL SHOES

Made by America's Most Progressive Shoe-Makers
Sold Economically through Their Own Shoe Stores

REGAL SHOE STORES

NEW YORK

81 Nassau St.	Broadway at 37th St.
175 Broadway (Nr. Cortlandt)	Broadway at 50th St.
14th St. at 3rd Ave.	6th Ave. at 21st St.
40 West 34th St.	Broadway at 27th St.
125th St. at 7th Ave.	2929 Third Ave.
St. Nicholas Ave. at 181st St.	(Nr. 152nd St.)
481 Tremont Ave.	991 So. Boulevard

BROOKLYN

466 Fifth Ave.	301 Broadway
5422 Fifth Ave.	1049 Broadway
4 Flatbush Ave. (Cor. Fulton St.)	1375 Broadway (Nr. Gates Ave.)
357 Fulton St.	

JERSEY CITY
108 Newark Ave.

NEWARK
825 Broad St.

The "Crest" in Genuine Shell Cordovan of precisely the right rich shade of brown. "Ace" pattern. Leather lined quarter. Tough, flexible sole, walking weight. Solid leather heel. All in all, a shoe hard to match even at higher prices; reflecting the Regal intent and ability to give *real* service, *real* value.

$9.50

First Glimpses!

Custom Tailored

ready-to-wear

Silk Shirts

$7.85

If these Wallach silk shirts were not so eminently distinguished, we would like to intrude a brief mention of their being priced about 50 per cent lower than last Spring. Because they are.

However, rather than spoil any illusions of exclusiveness which some men cherish in respect to their silk shirts, we hasten to add that these rise immeasurably superior to their very modest price.

See the Fine Silk Shirts Exhibits at all Wallach Stores.

Wallach Bros.

Broadway, below Chambers
Broadway, cor. 29th
246-248 West 125th
3d Ave., cor. 122d

Hats, Haberdashery, and the Home of
Hart Schaffner & Marx Clothes

BUSINESS OPPORTUNITIES

Bank and business references required from all advertisers under this classification.

CAPITAL TO INVEST.

We open letters of credit or finance otherwise FOREIGN MANUFACTURERS' AGENTS who have orders from responsible buyers but cannot execute such for lack of financial accommodation.
BETRAM A. UNGER COMPANY,
347 Fifth Av.
Phone Vanderbilt 8980.

CASH ADVANCES
to manufacturers and jobbers on accounts receivable at the time shipment is made; you collect the accounts.
CREDIT DISCOUNT TRUST,
432 Fourth Av.
Phone Madison Square 8190.

YOUNG experienced business man will invest $5,000 with services in substantial business; state proposition in first letter. C 360 Times.

MONEY loaned on merchandise, machinery, warehouse receipts. John A. Curtiss, 115 Broadway.

HAVE $10,000 for garage investment; give details in first letter; no agents. B 80 Times.

HIGHEST cash for any store stock, fixtures, &c., furniture. Hoffman, 601 3d Av. Murray Hill 0004.

LOOKING for sound investment for $5,000 with services; only good running business; give details; principals only. W 355 Times.

CAPITAL WANTED.

MANUFACTURING CORPORATION WITH A DIRECTORATE OF RESPONSIBLE AND PRACTICAL BUSINESS MEN OF STANDING NEEDS ADDITIONAL CAPITAL TO MANUFACTURE AND MARKET STAPLE COMMODITY USED EXTENSIVELY IN ALL BUILDINGS; REPRESENTATION ON THE BOARD OF DIRECTORS WILL BE GIVEN SUBSTANTIAL INVESTOR; ONLY PRINCIPALS NEED APPLY. H 515 TIMES.

MANUFACTURER OF SUPERIOR AUTOMOBILE
desires additional capital to finance stable business; net assets now $265,000. Write
W. H. S., Room 201, 120 Liberty St.

PARTNER wanted with $5,000 ready capital to invest in a specialty mail order business with unlimited opportunities; paying last year large percentage on investment. Call if you mean business at 108 State St., New London, Conn.

WAIST MANUFACTURER WANTED.
A man who knows his business has a wonderful opportunity to connect with a live wire concern; he must have about $10,000 to $15,000 to invest. Z 2137 Times Annex.

PARTNER wanted for clothing specialty manufacturing business; partner must take active interest and invest $15,000. A 253 Times.

RESTAURANT—Cash participant up to $15,000 wanted for acquisition of popular Broadway restaurant. L 926 Times Downtown.

BUSINESS CONNECTIONS.

BRITISH SOUTH AFRICA—Young, energetic foreign trader, American, 34 years, married, several years' experience import-export house; also well versed foreign banking operations, contemplates settling shortly in South Africa, due to family status; will entertain advantageous representation high-class American house or bank doing or seeking business in that country. N 870 Times Downtown.

REPRESENTATIVES WANTED—Representatives wanted in New York, San Francisco, Cincinnati, St. Louis, Milwaukee, to handle our complete line of umbrellas and parasols on a very attractive basis; write for full particulars. Z 2052 Times Annex.

FOREIGN EXCHANGE.
Gentleman, actually officer brokerage firm, thorough knowledge several foreign languages, contemplating opening foreign exchange offices, desires partner; references exchanged. C 20 Times.

PROPOSITION of merit wanted; man, 35, experienced in dealings requiring real executive ability and salesmanship; substantial references. Box 469, General Post Office, New York.

WE are in the market for an office specialty which has not yet been introduced into Canada; communicate with Smith & Galvin, office supplies, 200 Imperial Building, Hamilton, Ontario.

CUBA—MANUFACTURERS' REPRESENTATIVE WILL ESTABLISH RELIABLE SALES AGENCIES IN CUBA, PUERTO RICO AND SANTO DOMINGO. F 274 TIMES.

AMERICAN, having spent ten years in Brazil, perfect knowledge Portuguese and German, would accept responsible proposition. F 307 Times.

BUSINESS CONNECTIONS.

MACHINERY manufacturer's representative wanted for this city and surrounding territory; knowledge of chain-hoist and monorail business desirable; state experience, annual turnover you can handle and give references; only successful, responsible men will be considered; all applications will be treated in the strictest confidence. Z 2100 Times Annex.

BUSINESS DOCTOR—Industrial engineer, having over 20 years' extensive experience in solving problems of policies, methods, organization and management in matters of production, quality, economy, sales, purchasing, &c., expansion and limitations; available Saturdays only for consultation; unquestionable references and strictly confidential. Z 2134 Times Annex.

MANUFACTURERS AND EXPORTERS:
Gentleman of proved ability, successfully connected for many years with leading American manufacturers and at present manager of a large firm, wishes to represent first-class American manufacturers and exporters in River Plate countries and Chili; speaks four languages. D 628 Times Downtown.

GERMAN business connections made through advertising in Germany. M. Klein, Beekman 8432.

FOR SALE.

ELECTRICAL contractors and automobile supply store and office for sale; doing business yearly $30,000; cash sales over counter $5,000, balance in contracting work; established for past three years; on good transit avenue; partners dissolving; must sell; stock on hand, including fixtures, tools, &c., $5,500; will sell everything, including good will, registered trade name, for $7,000; very good chance for electrician; act quick. Address E. C., 201 Times.

PLANT, fully equipped for manufacturing of children's dresses, ladies' dresses, waists, underwear or any kindred lines; 5,000 square feet; light on all sides; cheap rental; location 137th St., near Lexington Av. subway. For particulars write P 280 Times.

FOR SALE, cash, ladies' and gents' furnishings and shoe store; old-established and good-paying business; retiring; no speculators. 2,803 Fort Hamilton Parkway, near East 5th St., Brooklyn.

OWING to departure, we are forced to close out our gallery of MODERN OBJECTS OF ART at a grand sacrifice; sold in lots only. For full particulars write C 331 Times.

FOR SALE, rent, specialty shop; cloaks, suits, millinery or woman's furnishings; 34th St.; parlor floor; large window display; rent $3,000. S 598 Times.

WOMEN'S cloak and dress shop for sale; beautifully equipped; in excellent section in Brooklyn. Inquire Room 310, 1,181 Broadway, New York.

FOR SALE—Retail yard goods store; complete stock; long lease; reasonable rent; must be sold at once. Apply 123 Richmond Av., Port Richmond, S. I.

CANDY FACTORY, modern, complete plant and a going business; sacrifice to quick buyer or partner. Z 2132 Times Annex.

ARTISTIC TEAROOM, Washington, D. C.; doing splendid business; wonderful opportunity, one or two ladies. C 361 Times.

FOR SALE—Restaurant and tea room, fully equipped; to settle an estate. 62 Boston Post Rd., Larchmont, N. Y.

FOR SALE—Going embroidery shop; first-class accounts; small capital required. C. S. Fine, Hand Embroidery, 25 West 30th.

RESTAURANT for sale, upper Broadway; good location; good-paying store; reason for selling, sickness. C 381 Times.

PLANT FOR SALE, food products, two years' lease; low rent, good locality; partner considered. L 973 Times Downtown.

DRESSES—Jobbing business for sale cheap; opportunity; quick action. B 116 Times.

BUSINESS SCHOOL, long established, for sale. 164 New York Times, Brooklyn.

MISCELLANEOUS.

STORE OR STORE SPACE WANTED.
Suitable blouses, underwear department, to rent or buy; state full particulars. C 328 Times.

DRESS DEPARTMENT to let in retail cloak and suit store. Lou Murray, 83 Division St., New York.

PHOTO. STUDIO wanted, to buy or to lease, N. Y. or B'klyn. Harrison, 61 2d Av.

BUSINESS LOANS.

WANTED, LOAN $65,000 FOR TWO TO FIVE YEARS TO NET 10%; LOAN NOW WITH A NEW YORK NATIONAL BANK ON FOUR-MONTH PERIOD; DUE MAY 1; COLLATERAL VALUE $160,000; NO BROKERS. Z 2074 TIMES ANNEX.

MANUFACTURERS and merchants financed by cash advances on outstanding accounts and trade acceptances at lowest rates. Capital, 317 Times.

TRAVELING in England — College graduate, leaving next week, desires small or large commission. B 85 Times.

BUSINESS NOTICES.

WE investigate and when approved develop, consolidate, reorganize or finance exceptional opportunities along industrial lines; only going concerns will be considered; submit full details in first letter. Industrial Associates, Inc., 366 5th Av., New York.

ACCOUNTANTS—Monthly audits, $10; TAX REPORTS PREPARED. Prudential Audit Co., 502 5th Av. Telephone Vanderbilt 8870.